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**REPORT**  
**OF**  
**Commissioners of Taxes and Assessments**  
**OF**  
**THE CITY OF NEW YORK**  
**1918**



NOV 18 1918

# Department of Taxes and Assessments

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## REPORT

FOR THE

YEAR ENDING MARCH 31, 1918

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### COMMISSIONERS

JACOB A. CANTOR, President

RICHARD H. WILLIAMS

JOSEPH F. O'GRADY

ARTHUR H. MURPHY

JAMES P. SINNOTT

GEORGE HENRY PAYNE

LEWIS M. SWASEY

C. ROCKLAND TYNG, SECRETARY

FRANK J. BELL

JOSEPH D. CREMIN

Chief Deputy Real Estate Bureau

Deputy in Charge of Real Estate  
of Corporations

ROBERT E. L. HOWE

JOSEPH J. HART

Deputy in Charge of Personal Bureau

Deputy in Charge of Corporation  
Bureau

HENRY W. VOGEL, SURVEYOR

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1918



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# DEPARTMENT OF TAXES AND ASSESSMENTS

## ANNUAL REPORT, 1918.

*Hon. JOHN F. HYLAN, Mayor of the City of New York:*

Sir—In compliance with the requirements of Section 1544 of the Greater New York Charter, we make the following report for the Department of Taxes and Assessments for the year ending March 31, 1918.

The Charter requires all Departments to make quarterly reports, but the work of this Department cannot be sufficiently set forth until the work for the year is completed and valuations determined after the statutory time expires for making corrections in the tax rolls of the City, both real estate and personal.

We entered upon the duties of this office January 1, 1918, and all the tentative and most of the final assessments had been made by our predecessors except in a comparatively few instances which were left for us to examine and determine, so that this report will relate very largely to the labors of the Commissioners who preceded us.

The total assessed valuation of real and personal property for the years 1917 and 1918 is as follows:

	1917	1918
Real estate.....	\$8,254,549,000	\$8,339,638,851
Personal property.....	419,156,315	251,414,875
Total.....	\$8,673,705,315	\$8,591,053,726

The increase for each of the three classes of real estate and decrease for personal property are as follows:

Ordinary real estate, increase.....	\$102,348,463.00
Real estate of corporations, increase.....	4,834,935.00
Special franchises, decrease.....	22,093,547.00
Total real estate, increase.....	85,089,851.00
Personal property, decrease.....	167,741,440.00
Total decrease.....	\$82,651,589.00

For the information of all who are interested in local taxation we submit in this report assessments for the past years, tax rates for City, County and State, bank taxes, the value and classes of property exempt from taxation, the number of various classes of buildings, the increase or decrease in the assessed value of land or buildings in different sections of the City, to-



gether with the special franchise values as assessed by the State Tax Commission and of real estate of corporations.

The land value maps, which are published annually by the Department, show the value of land per front foot on every side of every block in the City and the value per acre of large tracts. These maps are in great demand by property owners, and their value is not only shown in that respect, but it is spreading to other cities throughout the country.

### Real Estate.

For the whole city there was an increase of \$102,348,463, in the assessed value of ordinary real estate. There was an increase for improvements of \$113,604,650, and in real estate of corporations of \$4,834,935, making a total increase of \$118,439,585, but from this was to be deducted a decrease in land values of \$11,256,187, and in special franchises of \$22,093,547, making a total decrease in those two items of \$33,349,734. These changes are shown in more detail in the following summary for each of the Boroughs. It will be noticed that the decrease in the value of taxable land was almost entirely in the Borough of Manhattan, amounting to \$19,756,450. The only two sections in that Borough in which a decrease was not made being in Sections 4 and 5, or the territory on either side of Central Park between 40th and 96th Streets, an increase of \$966,850, having been made in Section 4, west of Central Park, and an increase of \$4,331,500 in Section 5—the territory east of Central Park. In this last named section the total increase for land and improvements was \$19,598,330.

The Boroughs of Brooklyn, Queens and Richmond show an increase in the value of both land and improvements. The decrease of \$22,093,547, in special franchises, assessed by the State Tax Commission, is to be especially noted.

#### Borough of Manhattan.

Improvements, net increase.....	\$45,672,000	
Real estate of corporations, net increase.....	10,560	\$45,682,560
<hr/>		
Taxable land, net decrease.....	\$19,756,450	
Special franchises, net decrease.....	19,669,275	\$39,425,725
<hr/>		
		\$6,256,835

#### Borough of The Bronx.

Improvements, net increas .....	\$14,257,335	
Real estate of corporations, net increase.....	2,205,250	\$16,462,585
<hr/>		
Taxable land, net decrease.....	\$719,295	
Special franchises, net decrease.....	3,841,086	\$4,560,381
<hr/>		
		\$11,902,204



**Borough of Brooklyn.**

Improvements, net increase.....	\$35,079,970	
Real estate of corporations, net increase. ....	1,053,445	
Taxable land, net increase.....	1,651,926	\$37,785,341
		<hr/>
Special franchises, net decrease.....		1,872,893
		<hr/>
		\$35,912,448

**Borough of Queens.**

Improvements, net increase.....	\$14,178,625	
Real estate of corporations, net increase.....	807,760	
Taxable land, net increase.....	3,704,862	
Special franchises, net increase.....	3,042,821	\$21,734,068
		<hr/>

**Borough of Richmond.**

Improvements, net increase.....	\$4,416,720	
Real estate of corporations, net increase.....	757,920	
Taxable land, net increase.....	3,862,770	
Special franchises, net increase.....	246,886	\$9,284,296
		<hr/>

There is a general belief among the property owners and others that assessed values are largely above the real market value. The following table will show the number of sales of real estate during the year 1917, the assessed value, the consideration paid, together with the percentage which the consideration bears to the assessed valuation. They show that when property is sold at private sale the average of those sales are not above assessed values, while executors, and foreclosure sales are not as a rule a fair test of market value, but should be considered by the appraisers.

**Manhattan—1917.**

	Assessed Value	Consideration	Per Cent.	Parcels
Voluntary.....	\$2,143,000	\$2,254,949	95	72
Executors.....	9,620,500	9,022,930	107	230
Foreclosures.....	27,016,900	22,055,875	122	583
		<hr/>		
Total.....	\$38,780,400	\$33,333,754	116	885

**The Bronx—1917.**

	Assessed Value	Cons deration	Per Cent.	Parcels
Voluntary.....	\$3,855,050	\$3,885,949	99	776
Executors.....	829,110	748 100	110	58
Foreclosures.....	4,029,950	3,545,462	114	303
Total.....	\$8,714 110	\$8,179,511	107	1,137

**Brooklyn—1917.**

Voluntary.....	\$2,178,100	\$2,194,378	99	214
Executors.....	3,301,930	3,159,901	104	311
Foreclosures.....	3,099,600	2,878,034	108	302
Total.....	\$8 579,630	\$8,232,313	103	827

**Queens—1917.**

Voluntary.....	\$1,406,890	\$1,388,087	100	199
Executors.....	220,000	227,857	97	42
Foreclosures.....	732,875	628,152	117	106
Total.....	\$2,359,765	\$2,244 096	105	347

**Richmond—1917.**

Voluntary.....	\$2,439,320	\$2,895,320	84	795
Executors.....	251,700	274,560	92	68
Foreclosures.....	224,470	216,805	91	83
Total.....	\$2,915,490	\$3,386,685	86	946

## Recapitulation—1917.

	Assessed Value	Consideration	Per Cent.	Parcels
Manhattan.....	\$38,780,400	\$33,333,754	116	885
The Bronx.....	8,714,110	8,179,511	107	1,137
Brooklyn.....	8,579,630	8,232,313	103	827
Queens.....	2,359,765	2,244,096	101	347
Richmond.....	2,915,490	3,386,685	86	946
Total.....	\$61,349,395	\$55,376,359	110	4,142
Voluntary.....	\$12,022,360	\$12,618,683	95	2,056
Executors.....	14,223,240	13,433,348	106	709
Foreclosures.....	35,103,795	29,324,328	120	1,377
Total.....	\$61,349,395	\$55,376,359	110	4,142
Voluntary.....	\$12,022,360	\$12,618,683	95	2,056
Executors.....	14,223,240	13,433,348	106	709
Total.....	\$26,245,600	\$26,052,031	100.7	2,765

These tables show that the opinion generally entertained that assessed values are greatly in excess of the real market value of the properties is not true. Of course if we consider only the real consideration for real estate when sold at private sale and not at forced sale, the assessed values are very fair. It cannot be contended that a foreclosure nor an executor's sale in the present emergency can or does represent true market value. These figures show a true consideration of all the facts and circumstances surrounding the various parcels—a task of considerable magnitude.

## Personal Property.

The total assessment on Personal Property for the year 1918 shows a net decrease of \$167,741,400.

Much the largest part of this decrease was, however, in the assessments of the personal property of corporations, caused by the enactment of the amendment of the Tax Law in relation to the franchise tax on corporations known as the Emerson Law. By the provisions of this amendment corporations organized for certain purposes were subjected to a tax of three per centum on their net income, payable to the State and exempted from Municipal taxation. The names and assessed valuations of such corporations were therefore removed from the books of this Department, causing a large decrease in the corporation assessments. The decrease in revenue to the City from this source, however, will, it is estimated, be more apparent than real since the City is entitled to receive one-third of the amount paid by corporations located within the City, and \$2,339,010.42 has already been so received this year.

The effort to remove from the assessment roll the names of all persons

not liable to assessment has been continued and the amount and percentage actually collected rather than the amount of the levy becomes of greater interest.

### Proposed Legislation.

We have realized the inequalities surrounding the administration of the personal tax law and that many residents of the City escape such taxation altogether. As the only source of revenue open to this Department under the law, outside of real estate, we at once recognized the importance of building up the personal tax bureau, and an examination of the personal tax law showed many exemptions which practically nullified the act. Therefore, while the Legislature was in session, we had prepared and caused to be introduced six bills which, in our judgment, would have added greatly to the revenues collected from that source.

We deemed it of the greatest importance to require of the Legislature, that all residents of the City should be compelled to make a return of their personal property of every kind and description on blanks furnished by the City, similar to the Federal income tax blanks, but much simpler in form. With a largely reduced tax rate on personal property provided for in the statutes we believed that these provisions in the law would bring about a large increase of revenue from that source which would tend to greatly reduce the burden which real estate has to bear.

But the Legislature failed, notwithstanding our vigorous efforts, to enact them into law. We believe that if these measures had passed, the City would be in a position to fix a maximum rate on real estate or at least it would be worthy of most serious consideration.

The following is a summary of bills introduced:

1. To amend the Tax Law in relation to taxation of capital stock of corporations.

Such amendment is to eliminate from Section 12 of the Tax Law the provision exempting surplus profits or reserve funds of a corporation "exceeding ten per centum of its capital;" also to eliminate the provisions of the section excluding from assessment "all shares of stock in other corporations actually owned by such company, which are taxable upon their capital stock under the laws of this State." The effect of the amendment would thus be to permit the inclusion in the assessment of *all* the surplus profits or reserve funds of a corporation, and also to provide that a corporation owning shares of stock in another corporation would be assessable thereon even though such other corporation were taxable on its capital.

2. To amend the Tax Law by repealing the exemption of stock in an incorporated company owned or held by an individual.

Such amendment is to repeal subdivision 6 of Section 4 of the Tax Law, which grants exemption as follows: "The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual."

3. To amend the Tax Law in relation to place of taxation of property of residents.



Such amendment is to insert in Section 8 of the Tax Law after the provision therein that every person shall be taxed in the tax district where he resides when the assessment for taxation is made for all personal property owned by him or under his control as agent, trustee, guardian, executor or administrator, the following provision: "But the owner or holder of tangible personal property shall be assessed for such property in the tax district where such property is located and such owner or holder shall, for the purpose of taxation thereof, be deemed to be a resident of such tax district and assessable therein for such property."

By such amendment there would be jurisdiction to assess a resident of the State for tangible personal property in every tax district where owned or held by him, as if he were a resident of such tax district.

4. To amend the Tax Law in relation to place of taxation of property of corporations.

Such amendment is to insert in Section 11 of the Tax Law, after the provision therein to the effect that all personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where its principal office or place of transacting the financial concerns of the company shall be, or if it has no such principal office or place, then in the tax district where the operations of such company are carried on, the following provision: "But the tangible personal property of every such incorporated company shall be assessed against such company in the tax district in which such property is located."

By such amendment there would be jurisdiction to assess a domestic corporation for tangible property in every tax district where located, whether or not the principal office or place for transacting the financial concerns of the company is in such tax district.

5. To amend the Greater New York Charter in relation to furnishing statements to the Department of Taxes and Assessments by individuals and corporations of personal property for purposes of taxation and fixing the taxable status date of assessing personal property, as of July 1, in each year.

Such amendment is to insert in the Charter a new section, to be numbered Section 889-b, requiring the filing with the department by individuals and corporations of statements of personal property owned or held on July 1 in each year, and to amend Section 892 of the charter as to the title of the assessment books, and to provide that the taxable status date of personal property be fixed for each year on July 1 of the preceding year.

Such new Section 889-b requires that the statement be filed where personal property is \$5,000 or more; that it be under oath and be filed during month of July, and that it set forth the personal property and any debts or other deductions. It provides for such statements as to personal property of residents, agents, etc., corporations and non-resident individuals and corporations taxable on personal property in the city of New York. It permits the department to prepare blanks for such purpose, and provides for penalty, for failure to file statements, of \$100, with \$10, for each day such failure continues and for no review by *certiorari* where there is such failure. It further provides that the commissioners may require persons furnishing

such statements to appear for examination with respect thereto, and states that for failure to appear there shall be no review by *certiorari* of any assessment for such year.

The amendment of Section 892 eliminates the provision that the books are to be called "The Annual Record of the Assessed Valuation of Real and Personal Estate," and in place thereof inserts that such books are to be called the annual record in which the assessed valuations of real and personal estate are entered; and it changes the taxable status date of personal property from October 1 in each year for the succeeding year to July 1 in each year for the succeeding year.

6. To amend the Greater New York Charter by repealing Section 889-a, which provides that certain buildings in course of construction shall not be assessed.

By such amendment buildings in course of construction would be assessable as they were prior to the enactment of the section in 1913.

It is the intention of this Department to have introduced similar bills in the Legislature of 1919.

We believe that if the measures proposed, specifically the compulsory returns made by residents, with a low tax rate on personality, the problem of additional revenue would be solved.

While it is true that many other sources of revenue have been proposed, namely, habitation tax, occupation tax, tax on salaries of non-residents employed in the City and an income tax such as exists in Massachusetts and Wisconsin, there seems to be an inability to agree upon any one or more of these remedies. In the absence therefore of legislation in favor of any of these proposed sources of revenue, it is left to the personal property to share at least an equal burden with real estate in the expenses of the City Government.

We invite the co-operation of all civic bodies as well as real estate organizations of the City in the effort to bring about this result, and thus relieve real estate of the heavy burden now imposed upon it.

Although the Legislature failed to enact the measures we requested, amendments to the Tax Law in relation to tax on manufacturing and mercantile corporations were made by four laws, which will be found at the close of this report.

We append also a review of the decisions of the courts during the past year in relation to questions of taxation.

Respectfully submitted,

JACOB A. CANTOR, *President*,  
 RICHARD H. WILLIAMS,  
 ARTHUR F. MURPHY,  
 GEORGE HENRY PAYNE,  
 JOSEPH F. O'GRADY,  
 JAMES P. SINNOTT,  
 LEWIS M. SWASEY,

*Commissioners.*



## ORGANIZATION OF DEPARTMENT.

January 1, 1918.

Appropriation for 1918:

Salaries of employees.....	\$571,200.00
Supplies and Contingent Expenses.....	10,028.00
	\$581,228.00

### General Administration.

BOARD OF COMMISSIONERS.—President and six Commissioners, one Assistant Commissioner, six Assistants to Commissioners, one Secretary, one Assistant Secretary, one Confidential Stenographer, two Stenographers and Typewriters, two Clerks, two Messengers. Twenty-three employees. Total salaries, \$86,840.

### Assessment of Real Estate.

CHIEF DEPUTY OF REAL ESTATE. Chief Deputy, three Clerks, one Searcher. Five employees. Total salaries, \$13,250.

REAL ESTATE OF CORPORATIONS.—One Deputy in charge, one Deputy Tax Commissioner, three Clerks. Five employees. Total salaries, \$10,480.

BUREAU OF THE SURVEYOR.—One Surveyor, two Assistant Surveyors, nineteen Draughtsmen, two Bookbinders. Twenty-four employees. Total salaries, \$46,850.

BOROUGH OF MANHATTAN.—One Deputy in Charge, thirteen Deputies assigned to districts, thirteen Clerks to Deputies, six Office Clerks; one Searcher, one Book Typewriter, one Stenographer and Typewriter. Thirty-six employees. Total salaries, \$70,300.

BOROUGH OF THE BRONX.—One Deputy in Charge, eleven Deputies assigned to districts, one Deputy in office, eleven Clerks to Deputies, six Office Clerks. Thirty employees. Total salaries, \$54,860.

BOROUGH OF BROOKLYN.—One Deputy in Charge, twenty-three Deputies assigned to districts, one Chief Clerk, twenty-three Clerks to Deputies, seven Office Clerks, one Searcher, one Book Typewriter, one Stenographer and Typewriter, one Messenger. Fifty-nine employees. Total salaries, \$113,740.

BOROUGH OF QUEENS.—One Deputy in Charge, eighteen Deputies assigned to districts, eighteen Clerks to Deputies, six Office Clerks, one Book Typewriter, one Messenger. Forty-seven employees. Total salaries, \$86,640.

BOROUGH OF RICHMOND.—One Deputy in Charge, five Deputies assigned to districts, one Deputy in Office, five Clerks to Deputies, three Office Clerks, one Stenographer and Typewriter. Sixteen employees. Total salaries, \$30,850.

ASSESSMENT OF REAL ESTATE.—Total number of employees, 222. Total salaries, \$426,970.

### Assessment of Personal Estate.

#### PERSONAL ESTATE OF CORPORATIONS.

One Deputy in Charge, six Clerks, one Searcher. Eight employees. Total salaries, \$12,640.

#### PERSONAL ESTATE OF INDIVIDUALS AND ESTATES.

BOROUGH OF MANHATTAN.—One Deputy in Charge, one Deputy Tax Commissioner, seven Clerks, one Searcher. Ten employees. Total salaries, \$16,600.

BOROUGH OF THE BRONX.—One Deputy Tax Commissioner. Salary, \$2,550.

BOROUGH OF BROOKLYN.—One Deputy in Charge, three Clerks. Four employees. Total salaries, \$8,300.

BOROUGH OF QUEENS.—One Deputy Tax Commissioner. Salary, \$2,640.

ASSESSMENT OF PERSONAL ESTATE.—Total number of employees, 24. Total salaries, \$42,730.

Two-thirds of the expense of the General Administration may be charged to the assessment of Real Estate and one-third to that of Personal Estate.

### Calendar.

April 1—Commence to assess, Section 889.

October 1—Public inspection of annual record, Section 892.

November 15—Real estate books closed. Section 892.

November 30—Personal books closed. Section 892.

February 1—Make up assessment rolls. Section 898.

March 1—Deliver assessment rolls to Board of Aldermen. Section 907.

March 3—Board of Aldermen fix tax rate. Section 907.

March 28—Deliver assessment rolls to Receiver of Taxes. Section 911.

May 1—All personal taxes and half real estate taxes payable in May. If second half paid, rebate at the rate of 4 per cent. per annum to November 1. Section 914.

June 1—Interest at 7 per cent. runs from May 1 on unpaid taxes due in May. Section 916.

November 1—Second half of real estate taxes payable. Section 914.

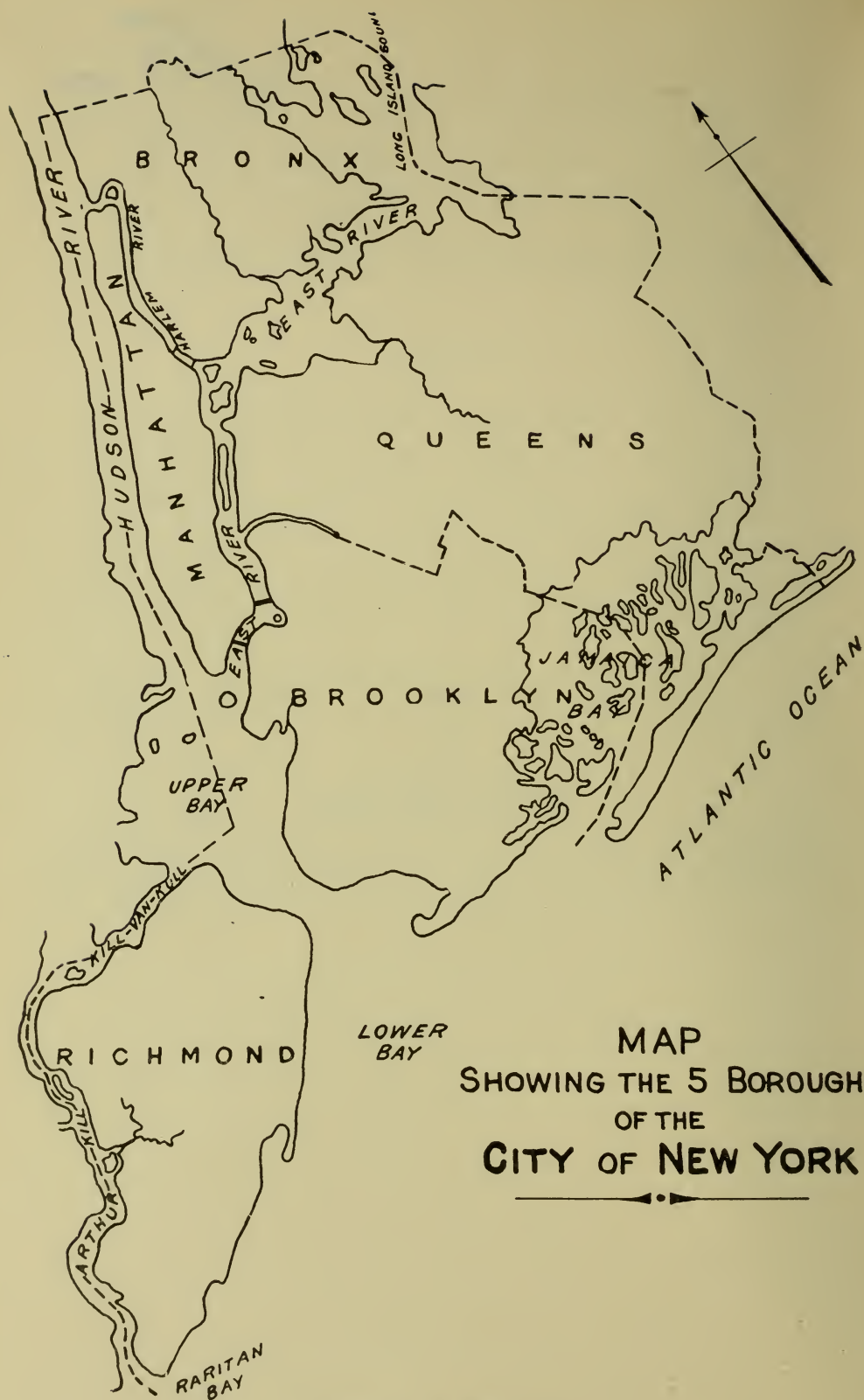
December 1—Interest at 7 per cent. from November 1 on unpaid taxes due in November. Section 916.

### Apportionments.

Apportionments may be made on annual record up to the 1st of February upon notice. If notice is mailed after the 25th day of October, owners may apply for correction within 20 days after mailing. In practice it is probable apportionments on the annual record cannot be made after about December 15. Section 892A.

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MAP  
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CITY OF NEW YORK



**MAP**  
**SHOWING THE 5 BOROUGHES**  
**OF THE**  
**CITY OF NEW YORK**

The City of New York.

Total Area..... 314.75 Square Miles.  
 Estimated Population..... 5,872,143

### Tentative Assessments.

The books of annual record of assessed value of real estate for the year 1918, including real estate of corporations, but excluding special franchises, as shown by books of annual record of assessed valuation, were completed and opened for public inspection, examination and correction on the 1st day of October, 1917. These Valuations were subject to such changes and corrections as might legally be made upon applications received previous to the 16th day of November, 1917.

### Tentative Assessed Valuation of Real Estate, 1918, Including Real Estate of Corporations, but Exclusive of Special Franchises.

Borough	1917	1918	Increase	Decrease
Manhattan.....	\$4,802,328,286	\$4,826,066,406	\$23,738,120	.....
The Bronx.....	683,390,531	698,027,181	14,636,650	.....
Brooklyn.....	1,709,708,191	1,742,865,191	33,157,000	.....
Queens.....	549,422,888	566,637,110	17,214,222	.....
Richmond.....	89,025,640	96,755,225	7,729,585	.....
Total.....	\$7,833,875,536	\$7,930,351,113	\$96,475,577	.....
		7,833,875,536		
Increase.....		\$96,475,577		

### Assessed Value of Real Estate as Corrected by Board of Taxes and Assessments on Applications and Exemptions Under Various Laws.

Borough	Manhattan	The Bronx	Brooklyn	Queens	Richmond
Assessed Value, Oct. 1st, 1917....	\$4,826,066,406	\$698,027,181	\$1,742,865,191	\$566,637,110	\$96,755,225
Increase on Notice..	35,500	93,900	62,000	69,300	.....
Reductions by Com- missioners.....	10,161,750	2,164,840	4,528,610	1,595,945	418,775
Exemptions.....	3,845,210	1,694,060	3,512,240	658,185	110,825
Parsonage.....	278,800	192,000	479,100	242,700	106,600
Clergy.....	40,500	32,000	216,625	74,300	28,600
Pensions.....	.....	6,910	36,385	15,400	6,700
Total Reductions.	\$14,326,260	\$4,089,810	\$8,772,960	\$2,586,530	\$671,500
Corrected Valua- tions.....	\$4,811,775,646	\$694,031,271	\$1,734,154,231	\$564,119,880	\$96,083,725
Special Franchise..	282,825,592	32,097,927	92,659,654	27,479,195	4,411,730
Assessed Valuation, Feb. 1st, 1918....	\$5,094,601,238	\$726,129,198	\$1,826,813,885	\$591,599,075	\$100,495,455

### Total Recapitulation.

#### Detail Real Estate, City of New York, 1918.

Borough	Taxable Land	Improvements	Real Estate of Corporations	Special Franchises	Total Real Estate
Manhattan..	\$3,047,602,396	\$1,658,009,750	\$106,167,500	\$282,825,592	\$5,094,601,238
The Bronx..	351,455,656	292,964,865	49,610,750	32,097,927	726,129,198
Brooklyn....	808,696,350	894,343,391	31,114,490	92,659,654	1,826,813,885
Queens.....	296,461,660	231,454,820	36,203,400	27,479,195	591,599,075
Richmond...	46,261,355	45,469,570	4,352,800	4,411,730	100,495,455
Total...	\$4,550,477,417	\$3,122,238,396	\$227,448,940	\$439,474,098	\$8,339,638,851

#### Number of Parcels of Real Estate Assessed, New Buildings and Applications for Reduction.

Borough	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
No. of Parcels.....	92,352	68,551	222,850	147,521	39,226	570,500
No. of New Buildings	330	516	3,277	3,365	903	8,391
No. of Applications for Reduction.....	5,633	1,642	3,397	1,004	280	11,956

#### Real Estate Assessment Rolls Prepared for Delivery to Board of Aldermen.

	Volumes, 1912	Volumes, 1913	Volumes, 1914	Volumes, 1915	Volumes, 1916	Volumes, 1917	Volumes, 1918
Manhattan.....	40	43	48	49	49	51	51
The Bronx.....	39	43	48	49	52	52	52
Brooklyn.....	162	163	163	162	162	163	162
Queens.....	104	95	97	113	113	113	113
Richmond.....	21	21	24	29	31	39	39
Total.....	366	365	380	402	407	418	417

The total number of pieces of Real Estate assessed for year 1918, was 570,500, an average of 8,028 pieces for each of the Seventy-one Assessment Districts.



### Cost of Assessment per Parcel in Each Borough.

#### GENERAL EXPENSES OF ALL BOROUGHS—

General Administration, two-thirds of \$86,840.....	\$57,894
Supplies and Contingencies.....	10,028
Chief Deputy and Clerks.....	13,250
Real Estate of Corporations.....	10,480
Surveyor's Bureau.....	46,850
	<hr/>
	\$138,502

### Number of Separately Assessed Parcels.

		Per Cent. of Total
Manhattan.....	\$92,352	16.2
The Bronx.....	68,551	12.0
Brooklyn.....	222,850	39.0
Queens.....	147,521	25.9
Richmond.....	39,226	6.9
	<hr/>	
	\$570,500	100.0
Manhattan—		
Borough payroll.....	\$70,300	
16.2 per cent. of \$138,502.....	22,437	
	<hr/>	
92,352 parcels—cost per parcel, \$1.00.		\$92,737
The Bronx—		
Borough payroll.....	\$54,860	
12 per cent. of \$138,502.....	16,620	
	<hr/>	
68,551 parcels—cost per parcel, \$1.03.		71,480
Brooklyn—		
Borough payroll.....	\$113,740	
39 per cent. of \$138,502.....	54,015	
	<hr/>	
222,850 parcels—cost per parcel, 75 cents.		167,755
Queens—		
Borough payroll.....	\$86,640	
25.9 per cent. of \$138,502.....	35,872	
	<hr/>	
147,521 parcels—cost per parcel, 82 cents.		122,512
Richmond—		
Borough payroll.....	\$30,850	
6.9 per cent. of \$138,502.....	9,556	
	<hr/>	
39,226 parcels—cost per parcel, \$1.03.		40,406
		<hr/>
		\$494,890
570,500 parcels, average cost 86 7/10c.		

### CLASSIFICATION OF BUILDINGS.

- Class 1. One-family dwellings, designed as such, however used.
- Class 2. Two-family dwellings.
- Class 3. Tenements without elevators.
- Class 4. Hotels and elevator apartment houses.
- Class 5. Warehouses, loft buildings and department stores.
- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

### Extract From Instructions Regarding Classification of Buildings.

Whenever there is a doubt in the mind of the Deputy as to classification of a certain building his judgment must rule.

Moving picture galleries will not be classed as theatres. Studio buildings may be classed as apartment houses, for the reason that they generally include a living apartment as well as the studio proper.

There will necessarily be some hesitancy in deciding whether a building is a loft building, an office building or a factory, where a part of such building is used for one purpose and the balance for another. Loft buildings frequently have the first floor and sometimes two floors devoted to offices and the upper floors for light manufacturing, and loft buildings may sometimes be devoted almost entirely to light manufacturing and still be termed loft buildings.

Class	1	2	3	4	5	6	7	8	9	10	Total
Manhattan..	23,324	2,639	40,403	2,335	7,842	770	1,391	2,018	319	3,261	84,302
The Bronx..	15,238	9,706	12,924	81	163	111	448	1,942	23	3,665	44,301
Brooklyn....	67,490	52,938	48,693	287	1,733	168	3,102	9,386	107	7,162	191,066
Queens.....	41,979	18,262	5,483	214	62	99	869	7,015	36	4,017	78,036
Richmond...	16,775	2,283	544	65	90	32	314	1,413	4	1,434	22,954
Total.....	164,806	85,828	108,047	2,982	9,890	1,180	6,124	21,774	489	19,539	420,659

### EXEMPT REAL ESTATE

#### The United States Government—Exempted by Subdivision 1, Section 4, Tax Law.

	1915	1916	1917	1918
Forts.....	\$13,081,000	\$13,081,000	\$13,081,000	\$13,505,500
Navy Yards.....	15,153,000	15,153,500	15,137,000	15,197,500
Post Office.....	17,298,000	17,348,000	17,784,500	17,826,700
Custom House.....	8,176,000	8,176,000	8,176,000	8,176,000
Public Places.....	149,500	149,500	149,500	149,500
Lighthouses.....	691,900	703,300	708,300	984,300
Barge Office.....	850,000	850,000	850,000	850,000
Army Building.....	810,000	810,000	810,000	750,000
Assay Office.....	2,500,000	2,400,000	2,400,000	2,400,000
Treasury.....	5,750,000	5,750,000	5,750,000	5,750,000
United States Appraisers' Stores.....	1,400,000	1,400,000	1,450,000	1,450,000
Government land under water.....	126,000	130,000	72,000	75,000
Cemeteries.....	1,145,000	1,153,000	1,155,000	1,155,000
Hospital.....	.....	150,000	150,000	150,000
Quarantine.....	.....	.....	1,206,000	1,206,000
Total.....	\$67,130,400	\$67,254,300	\$68,879,300	\$69,625,500

The State of New York—Exempted by Subdivision 2, Section 4, Tax Law.

	1915	1916	1917	1918
Armories.....	\$2,924,800	\$2,872,000	\$2,872,000	\$2,783,000
State lands.....	1,097,125	1,821,215	3,673,555	3,769,935
Quarantine.....	92,000	107,000	110,000	132,000
Land under water.....	90,100	100	2,600	2,600
Hospitals.....	537,000	537,000	661,500	661,500
Total.....	\$4,741,025	\$5,337,315	\$7,319,655	\$7,349,035

The City of New York—Exempted by Subdivision 3, Section 4, Tax Law, Except Rapid Transit (Subway), Which is Exempted by Contract.

	1915	1916	1917	1918
Bath houses.....	\$3,000,750	\$2,617,250	\$2,658,750	\$2,593,750
Recreation piers.....	2,532,500	2,532,500	2,530,500	2,550,500
Board of Education.....	123,521,000	128,658,975	130,211,310	131,676,580
Fire Department.....	9,607,725	9,198,100	9,150,225	9,805,175
Street Cleaning Department.....	1,060,775	1,063,925	1,218,925	1,235,300
Department of Water Supply, Gas and Electricity, Aqueduct Commission..	58,686,970	60,176,390	104,335,300	106,328,500
Department of Docks and Ferries (piers bulkheads and land under water)..	171,483,790	177,560,745	182,046,955	186,839,795
Department of Bridges...	99,458,100	105,392,010	107,993,360	104,903,520
Department of Correction.	24,459,300	14,323,200	14,719,800	15,217,700
Department of Public Charities.....	30,012,350	43,779,900	42,053,950	42,228,460
Department of Parks....	673,556,380	671,375,285	677,765,395	680,777,135
Armories.....	15,332,500	15,232,500	15,456,500	15,475,000
Department of Health....	1,730,950	2,315,100	2,327,200	2,717,200
Libraries (public).....	25,053,800	28,840,900	29,864,400	29,819,000
Police Department.....	7,814,800	7,796,400	7,471,400	8,118,200
Sewerage System.....	70,775,700	71,198,950	83,259,030	83,446,325
Fire and Police Electric System.....	1,485,000	1,555,000	1,555,000	120,000
Corporation yards.....	576,900	586,450	585,650	585,650
Markets.....	6,598,100	6,902,500	5,177,500	4,777,500
Rapid Transit (subway)..	129,247,450	159,052,550	191,888,760	225,690,760
Public Buildings and Places, etc.....	46,483,500	52,100,400	52,254,245	52,507,400
Easements for street purposes (Grand Central Station).....	226,000	251,000	251,000	251,000
Total.....	\$1,502,704,340	\$1,562,510,030	\$1,664,775,155	\$1,707,664,450

**Other Owners, Corporations, Associations, Etc.—Exempted by Subdivisions 5, 7, 9, 10 and 11, Section 4, Tax Law, and in a Few Cases by the Charter of the Corporation or by Special Laws.**

	1915	1916	1917	1918
Churches, synagogues, monasteries, convents, mission and parish houses, including parochial schools, theological seminaries and cemeteries located on church lots, subdivision 7, section 4.....	\$192,711,800	\$195,713,280	\$196,793,120	\$198,003,770
Asylums and homes, subdivision 7, section 4.....	33,221,455	33,414,105	33,669,450	33,951,125
Hospitals, infirmaries and dispensaries, subdivision 7, section 4.....	36,640,325	38,581,905	39,321,905	41,492,045
Christian, social, moral and mental, benevolent association and aid societies, nurseries, settlement and lodging houses and Salvation Army properties, subdivision 7, section 4.....	38,733,110	39,060,885	42,002,440	43,965,135
Colleges, schools, academies and training schools, subdivision 7, section 4.....	46,909,950	46,098,250	46,168,415	47,512,100
Cemeteries, subdivision 7, section 4.....	29,201,920	28,035,075	36,032,225	36,409,325
Libraries, other than City, subdivision 7, section 4.....	3,909,000	7,464,000	3,261,000	3,025,000
Parsonages, subdivision 9, section 4.....	1,210,675	1,253,875	1,259,700	1,299,500
Agricultural societies, subdivision 10, section 4.....	.....	.....	.....	.....
Pensioners, subdivision 5, section 4.....	580,256	593,216	671,636	664,790
Clergy, subdivision 11, section 4.....	369,775	394,725	385,650	392,025
Rapid Transit Subway, L. 1891, chap. 4, section 35....	8,673,002	8,608,002	8,683,002	8,733,002
Total.....	\$392,161,268	\$399,217,318	\$408,248,543	\$415,447,817

**Assessed Value of Exempt Real Estate, by Boroughs.**

	1915	1916	1917	1918
Manhattan.....	\$1,420,548,677	\$1,456,659,437	\$1,490,669,487	\$1,514,639,337
The Bronx.....	158,952,910	170,064,195	198,050,930	203,028,450
Brooklyn.....	308,541,811	318,939,801	353,276,401	371,501,135
Queens.....	58,147,825	66,896,505	78,737,110	80,060,475
Richmond.....	20,545,810	21,759,025	28,488,725	30,857,405
Total.....	\$1,966,737,033	\$2,034,318,963	\$2,149,222,653	\$2,200,086,802



## Special Franchises, 1917 and 1918.

(Assessed Valuations Fixed by State Board of Tax Commissioners, Under Tax Law, Section 43.)

Borough	Valuation, 1917	Valuation, 1918	Increase	Decrease
Manhattan.....	\$302,494,867	\$282,825,592	.....	\$19,669,275
The Bronx.....	35,939,013	32,097,927	.....	3,841,086
Brooklyn.....	94,532,547	92,659,654	.....	1,872,893
Queens.....	24,436,374	27,479,195	\$3,042,821	.....
Richmond.....	4,164,844	4,411,730	246,886	.....
Total.....	\$461,567,645 439,474,098	\$439,474,098	\$3,289,707	\$25,383,254 3,289,707
Net Decrease.....	\$22,093,547			\$22,093,547

## Real Estate of Corporations, 1917 and 1918.

Borough	Assessment Roll, 1917	Assessment Roll, 1918	Increase	Decrease
Manhattan.....	\$106,156,940	\$106,167,500	\$10,560	.....
The Bronx.....	47,405,500	49,610,750	2,205,250	.....
Brooklyn.....	30,061,045	31,114,490	1,053,445	.....
Queens.....	35,395,640	36,203,400	807,760	.....
Richmond.....	3,594,880	4,352,800	757,920	.....
Total.....	\$222,614,005	\$227,448,940 222,614,005	\$4,834,935	.....
Net increase.....		\$4,834,935		

## Ordinary Real Estate from 1900 to 1918.

Year	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
1900	\$2,053,744,586	\$123,390,900	\$607,000,903	\$96,087,980	\$38,737,135	\$2,918,961,504
1901	2,112,403,326	128,321,395	618,883,304	97,029,826	38,942,771	2,995,580,622
1902	2,179,809,378	136,402,443	628,341,198	99,263,154	35,534,906	3,079,351,079
1903	3,301,685,332	225,584,142	806,561,297	113,731,213	39,847,022	4,487,399,006
1904	3,481,652,011	236,453,052	851,064,587	121,735,565	40,867,509	4,731,772,724
1905	3,587,384,831	246,852,068	881,599,827	129,916,830	41,171,335	4,886,924,891
1906	3,822,384,581	322,409,577	992,777,197	146,415,295	42,426,460	5,326,413,110
1907	4,035,271,301	349,732,005	1,072,026,385	197,939,850	49,060,111	5,704,029,652
1908	4,207,663,431	392,078,693	1,210,289,260	270,740,610	60,728,125	6,141,500,119
1909	4,262,553,086	410,296,283	1,239,724,040	282,457,155	62,321,815	6,257,352,379
1910	4,390,793,935	442,467,394	1,286,374,421	307,950,560	63,749,689	6,491,335,999
1911	4,632,553,510	540,745,358	1,555,782,483	407,358,107	74,886,311	7,211,325,769
1912	4,675,641,742	555,674,643	1,556,281,439	418,438,936	73,542,891	7,279,579,651
1913	4,742,730,906	572,808,163	1,559,094,532	436,250,327	76,353,176	7,387,237,104
1914	4,774,277,780	589,396,955	1,571,486,932	446,686,477	76,936,481	7,458,784,625
1915	4,780,526,075	607,225,456	1,596,057,767	464,882,794	79,198,535	7,527,890,627
1916	4,748,231,066	619,288,876	1,632,038,807	487,996,860	81,093,570	7,568,649,179
1917	4,679,692,596	630,882,481	1,666,307,845	510,032,993	83,451,435	7,570,367,350
1918	4,705,608,146	644,420,521	1,703,039,741	527,916,480	91,730,925	7,672,715,813

## Real Estate of Corporations, 1900-1918.

Year	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
1900	\$10,994,400	\$7,831,700	\$5,132,545	\$4,303,075	\$1,630,725	\$29,892,445
1901	11,831,000	8,020,625	4,994,595	4,381,300	1,635,925	30,863,445
1902	11,961,000	8,026,425	4,669,820	4,331,650	1,687,450	30,676,345
1903	4,660,350	11,933,525	6,084,360	4,522,510	1,766,750	28,967,495
1904	5,251,300	13,781,825	7,139,420	4,147,060	1,840,000	32,169,605
1905	5,315,350	13,890,525	7,175,525	4,255,560	1,826,900	32,463,860
1906	14,401,950	19,378,025	10,442,225	4,697,610	1,675,025	50,594,835
1907	20,373,150	25,434,725	13,884,225	8,030,225	1,893,625	69,615,950
1908	30,303,800	25,539,725	20,675,425	9,816,300	2,089,950	88,425,200
1909	17,593,400	29,198,325	16,109,300	10,778,750	2,145,650	75,825,425
1910	25,110,750	31,214,425	17,443,900	11,695,600	1,982,400	87,447,075
1911	80,668,075	37,033,975	23,448,500	22,810,845	2,534,900	166,496,295
1912	81,498,596	37,506,815	23,722,480	23,256,442	2,491,080	168,475,413
1913	86,536,766	42,790,805	22,478,210	26,113,985	2,629,410	180,549,176
1914	92,778,886	43,087,300	21,427,360	26,554,240	2,807,190	186,654,976
1915	99,935,435	44,890,950	22,836,805	30,344,190	2,889,710	200,897,090
1916	101,350,945	47,526,600	29,214,655	32,611,590	3,116,730	213,820,520
1917	106,156,940	47,405,500	30,061,045	35,395,640	3,594,880	222,614,005
1918	106,167,500	49,610,750	31,114,490	36,203,400	4,352,800	227,448,940

## Special Franchises from 1900 to 1918.

(Assessed Valuations Fixed by the State Board of Tax Commissioners,  
Under Tax Law, Section 44.)

Year	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
1900	\$166,763,669	\$7,272,249	\$39,250,552	\$4,036,817	\$2,356,064	\$219,679,351
1901	160,954,387	7,466,283	35,084,220	5,768,494	2,060,810	211,334,194
1902	167,169,240	9,071,700	37,522,490	5,264,900	1,591,825	220,620,155
1903	177,447,700	9,573,100	41,124,700	5,528,000	1,510,825	235,184,325
1904	189,944,100	10,791,600	43,790,950	5,496,600	1,498,200	251,521,450
1905	228,054,000	14,117,000	52,206,950	6,232,600	1,583,000	302,193,550
1906	268,565,750	13,992,000	68,787,750	8,333,300	1,800,500	361,479,300
1907	336,346,500	21,521,000	95,311,300	11,698,700	1,977,500	466,855,000
1908	346,569,200	23,610,300	103,900,150	15,902,070	2,508,750	492,490,470
1909	334,299,800	23,209,400	98,976,500	14,876,700	2,639,500	474,001,900
1910	328,012,100	20,076,100	100,218,200	14,917,800	2,185,400	465,409,600
1911	324,651,100	27,443,600	109,940,300	16,400,400	2,582,700	481,018,100
1912	277,836,600	23,305,400	94,615,990	15,031,989	2,358,780	413,148,799
1913	297,674,923	24,741,625	98,440,849	15,428,524	2,575,660	438,861,581
1914	282,194,094	26,147,758	78,261,638	15,446,039	2,370,782	404,420,311
1915	265,340,985	25,010,258	73,017,854	14,288,994	2,314,979	379,973,070
1916	280,248,618	32,053,720	91,107,508	18,786,164	3,156,652	425,352,662
1917	302,494,867	35,939,013	94,532,547	24,436,374	4,164,844	461,567,645
1918	282,825,592	32,097,927	92,659,654	27,479,195	4,411,730	439,474,098

## Aggregate Assessments Real Estate in the City of New York.

1898.....	\$1,856,567,923	1908.....	\$6,722,415,789
1899.....	2,932,445,464	1909.....	6,807,179,704
1900.....	3,168,533,300	1910.....	7,044,192,674
1901.....	3,237,778,261	1911.....	7,858,840,164
1902.....	3,330,647,579	1912.....	7,861,898,890
1903.....	4,751,550,826	1913.....	8,006,647,861
1904.....	5,015,463,779	1914.....	8,049,859,912
1905.....	5,221,582,301	1915.....	8,108,760,787
1906.....	5,738,487,245	1916.....	8,207,822,361
1907.....	6,240,480,602	1917.....	8,254,549,000
1918.....			\$8,339,638,851



## Bureau of the Surveyor.

The preparation and revision of the tax assessment maps is an important part of the assessment of real estate, and the following is a summary of the work done in the Surveyor's Bureau during the year:

### Lot Alterations.

Borough of Manhattan—Alterations were made affecting 1,625 lots in the 36 volumes of block tax assessment maps.

Borough of The Bronx—Alterations were made affecting 5,048 lots in the 32 volumes of block tax assessment maps and in the 16 volumes of tentative maps.

Borough of Brooklyn—Alterations were made affecting 6,330 lots in the 118 volumes of block tax assessment maps.

Borough of Queens—Alterations were made affecting 10,480 lots in the 63 volumes of tentative maps.

Borough of Richmond—Alterations were made affecting 2,393 lots in the 22 volumes of tentative maps.

The duplicate copies of the tax maps used by the Deputy Tax Commissioners in all the Boroughs, and the copies of the block tax assessment maps in the offices of the Bureau of Arrears and Water Registrar in the Boroughs of Manhattan, The Bronx and Brooklyn, were corrected to correspond with the alterations made on the original maps.

The identification numbers of real property assessed as real estate of corporations and special franchises were entered on last pages of tax maps of sections and wards in all boroughs.

The number of volumes of tax maps in different departments now in actual use for purposes of levying taxes, water rents, assessments and arrears, is as follows:

Department of Taxes and Assessments.....	287
Duplicates used by Deputy Tax Commissioners.....	287
Comptroller's Office, Bureau of Arrears.....	186
Department of Water Supply, Water Registrar.....	186
	—
Total.....	946

### Lands Acquired for Public Purposes.

Lands acquired for streets and other public purposes in 158 proceedings were properly shown on tax maps; 4 proceedings were in the Borough of Manhattan, 48 in The Bronx, 58 in Brooklyn, 45 in Queens and 3 in Richmond.

### New and Altered Street Plans.

During the year the Board of Estimate and Apportionment filed 86 maps laying out new and changing existing street plans. Nine maps related

to Borough of Manhattan, 20 to The Bronx, 20 to Brooklyn, 33 to Queens and 4 to Richmond. The new and altered street plans were shown on the tax maps.

### **Street Closing.**

The Board of Estimate discontinued and closed one street in the Borough of Manhattan which was taken from the maps.

### **Changes in Street Names.**

Pursuant to ordinance two street names were changed in the Borough of Manhattan, 6 in Brooklyn, 196 in Queens and 6 in Richmond.

### **New Tax Maps.**

New block tax assessment maps in quadruplicate were made for volume 2 of section 13, of the Borough of The Bronx. The new maps were necessitated by radical changes in street system adopted by the Board of Estimate and Apportionment.

A revision of tax maps of several volumes of the 4th Ward of Queens due to changes in street plans is in progress.

Maps are in progress showing each separately assessed parcel of property indicated by an identification number. The maps include franchises and revocable consents.

### **Building Zone District Maps.**

The building zone district maps have been altered to show the 43 amendments made during the year. Six amendments were in the Borough of Manhattan, 5 in The Bronx, 17 in Brooklyn, 14 in Queens and one in Richmond.

### **Land Maps.**

In compliance with Chapter XXIV of the Greater New York Charter as amended by Chapter 514 of Laws of 1916, a land map of the County of Bronx, taking effect January 1st, 1918, was completed and filed in each of the following offices: Register of County, Clerk of County, Finance Department and Department of Taxes and Assessments. The map was copyrighted, two copies were sent to the Librarian of Congress to comply with copyright act.

The map is bound in two volumes, Volume I includes the area west of Bronx River and Volume II the area east of Bronx River.

A list of alterations and corrections of blocks and block boundaries on that portion of land map of The City of New York, dated January 1, 1891, within the limits of the County of Bronx shown on Volume I of the Land Map of the County of Bronx, dated January 1, 1918 was filed, one copy of the list, in the office of the Register and one in the office of the Clerk of the County.

The four filed copies of Land Map of the County of New York were corrected to show changes that had taken place during 1917.

### Tentative Land Value Maps.

One hundred and forty-seven maps showing tentative unit values of real estate for entire City of New York for year 1918 published by the "City Record," October 1, 1917, and as a supplement to "Real Estate Record and Guide" with issue of October 6, 1917, were prepared.

#### Maps to Accompany Copy of Annual Record of Assessed Valuations.

The maps, sixty-three in number, to accompany copy of annual record of assessed valuation of real estate in The City of New York for 1917, Chapter 455 of laws of 1911, were revised, corrected and made more definite.

#### Miscellaneous.

Maps were prepared and data obtained to aid the Corporation Counsel in legal proceedings relating to taxation, and to aid the Comptroller in locating property subject to tax liens.

### ASSESSMENTS ON PERSONAL ESTATE.

The following are the tentative valuations of Personal Estate by Boroughs for the year 1918, subject to such change as might legally be made upon applications received prior to December 1st, 1917.

#### Books of Annual Record.

Borough	1917	1918	Increase	Decrease
Manhattan.....	\$860,796,200	\$561,882,900	.....	\$298,913,300
The Bronx.....	29,227,200	26,110,600	.....	3,116,600
Brooklyn.....	165,892,990	166,187,845	\$294,855	.....
Queens.....	39,580,925	36,458,750	.....	3,122,175
Richmond.....	5,475,900	4,901,600	.....	574,300
	\$1,100,973,215	\$795,541,695	\$294,855	\$305,726,375
	795,541,695			294,855
Net Decrease.....	\$305,431,520			\$305,431,520

#### Names on Record Books.

Borough	1917	1918	Increase	Decrease
Manhattan.....	54,149	34,087	.....	20,062
The Bronx.....	4,536	4,288	.....	248
Brooklyn.....	15,335	15,380	45	.....
Queens.....	3,791	3,650	.....	141
Richmond.....	648	571	.....	77
Total.....	78,459	57,976	45	20,528
	57,976			45
Net Decrease.....	20,483			20,483

**Total Names on Annual Record, October 1, 1917, by Boroughs, Number  
Cancelled and Number Held on Final Assessments Rolls, for 1918.**

	Annual Record	Cancelled	Assessment Roll
Manhattan.....	34,087	13,295	20,792
The Bronx.....	4,288	1,887	2,401
Brooklyn.....	15,380	7,685	7,695
Queens.....	3,650	2,630	1,020
Richmond.....	571	240	331
Total.....	57,976	25,737	32,239

**Taxable Personal Estate for the Year 1918.**

	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
Resident Cor- porations..	\$38,370,800	\$1,116,200	\$2,769,000	\$816,500	\$226,000	\$43,298,500
Non-Resident Corporations	8,214,200	18,000	13,000	31,000	2,000	8,278,200
Resident Per- sonal.....	106,381,200	5,390,800	31,974,325	6,117,350	994,300	150,857,975
Non-Resident Personal...	15,165,200	.....	.....	.....	.....	15,165,200
Estates.....	23,584,700	832,100	4,910,250	944,550	467,300	30,738,900
Sec. 7, Sub. 2	3,059,100	.....	17,000	.....	.....	3,076,100
	\$194,775,200	\$7,357,100	\$39,683,575	\$7,909,400	\$1,689,600	\$251,414,875

**Summary of Assessed Valuations of Personal Property Shown on  
Annual Record, Values Cancelled and Amount Held on  
Final Assessments Rolls, by Boroughs, 1918.**

	Annual Record	Additions	Cancelled	Assessment Roll
Manhattan.....	\$561,882,900	\$1,934,200	\$369,041,900	\$194,775,200
The Bronx.....	26,110,600	81,300	18,834,800	7,357,100
Brooklyn.....	166,187,845	216,250	126,720,520	39,683,575
Queens.....	36,458,750	144,100	28,693,450	7,909,400
Richmond.....	4,901,600	20,000	3,232,000	1,689,600
Total.....	\$795,541,695	\$2,395,850	\$546,522,670	\$251,414,875



## Assessed Valuations of Corporations for 1917 and 1918.

Borough	1917	1918	Decrease	Increase
Manhattan.....	\$179,294,300	\$46,585,000	\$132,709,300	.....
The Bronx.....	3,360,900	1,134,200	2,226,700	.....
Brooklyn.....	16,539,900	2,782,000	13,757,900	.....
Queens.....	3,969,900	847,500	3,122,400	.....
Richmond.....	1,212,300	228,000	984,300	.....
Total.....	\$204,377,300 51,576,700	\$51,576,700	\$152,800,600	.....
Net decrease.....	\$152,800,600			

The decrease in assessed valuation of Corporations was chiefly due to the provisions of Chapter 726, Laws of 1917, which subjected manufacturing and mercantile Corporations to a tax of three per cent. on net income and exempted them from Municipal Taxation.

## Assessed Valuations of Estates for 1917 and 1918.

Borough	1917	1918	Decrease	Increase
Manhattan.....	\$27,106,100	\$23,584,700	\$3,521,400	.....
The Bronx.....	742,600	832,100	.....	\$89,500
Brooklyn.....	7,177,915	4,910,250	2,267,665	.....
Queens.....	1,104,450	944,550	159,900	.....
Richmond.....	429,000	467,300	.....	38,300
Total.....	\$36,560,065 30,738,900	\$30,738,900	\$5,948,965 127,800	\$127,800
Net decrease.....	\$5,821,165		\$5,821,165	

## Assessed Valuations of Individuals, 1917 and 1918.

Borough	1916	1917	Decrease	Increase
Manhattan.....	\$132,706,300	\$124,605,500	\$8,100,800	.....
The Bronx.....	5,420,900	5,390,800	30,100	.....
Brooklyn.....	33,784,900	31,991,325	1,793,575	.....
Queens.....	5,191,850	6,117,350	.....	\$925,500
Richmond.....	1,115,000	994,300	120,700	.....
Total.....	\$178,218,950 169,099,275	\$169,099,275	\$10,045,175 925,500	\$925,500
Net increase.....	\$9,119,675		\$9,119,675	

**Comparative Statement Showing Assessed Valuation of Personal  
Property on the Final Assessment Rolls for 1917 and 1918  
in The City of New York.**

	Valuation, 1917	Valuation, 1918	Increase	Decrease
Manhattan.....	\$339,106,700	\$194,775,200	.....	\$144,331,500
The Bronx.....	9,524,400	7,357,100	.....	2,167,300
Brooklyn.....	57,502,715	39,683,575	.....	17,819,140
Queens.....	10,266,200	7,909,400	.....	2,356,800
Richmond.....	2,756,300	1,689,600	.....	1,066,700
Total.....	\$419,156,315	\$251,414,875	.....	\$167,741,440
Decrease.....	\$167,741,440			

**Aggregate Assessments, Personal Estate in The City of New York.**

1898.....	\$510,757,570	1908.....	\$435,774,611
1899.....	545,906,565	1909.....	443,320,855
1900.....	485,575,598	1910.....	372,644,825
1901.....	550,192,612	1911.....	357,923,123
1902.....	526,400,139	1912.....	342,963,540
1903.....	680,866,092	1913.....	325,421,340
1904.....	625,078,878	1914.....	340,295,560
1905.....	690,561,926	1915.....	352,051,755
1906.....	567,306,940	1916.....	376,530,150
1907.....	554,889,871	1917.....	419,156,315
1918.....		\$251,414,875	

**Assessment of Bank Shares**

	No. Banks	Capital Stock Paid in	Surplus and Undivided Profits	Capital Surplus and Undivided Profits	Tax to be Paid
Manhattan.....	72	\$140,590,000	\$249,306,603	\$389,896,603	\$3,898,965.70
Bronx.....	5	750,000	605,156	1,355,156	13,551.55
Brooklyn.....	12	4,300,000	4,096,674	8,396,674	83,966.69
Queens.....	9	1,475,000	1,051,575	2,526,575	25,265.69
Richmond.....	5	375,000	285,156	660,156	6,601.56
	103	\$147,490,000	\$255,835,164	\$402,835,164	\$4,028,351.19

Section 24 of the Tax Law provides for assessment of bank shares at their book value and for a uniform tax rate of 1 per cent. throughout the State. The assessment is made as of May 1 and tax is payable December 31.

Bank share assessments are not included in aggregate assessments of real and personal property submitted in this report. The tax when collected is turned into the General Fund, and becomes available for general expenses of the City.



## Tax on Bank Shares by Boroughs, from 1899 to 1917.

Year	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total Tax
1899.....	\$1,761,742.33	\$2,232.96	\$102,706.40	\$8,819.19	\$3,846.98	\$1,879,347.86
1900.....	1,716,423.18	1,308.12	84,880.99	3,653.89	3,493.75	1,809,759.93
1901.....	1,742,918.95	3,893.31	77,072.25	3,521.91	2,721.60	1,830,128.02
1902.....	1,929,640.70	4,189.44	78,627.52	3,701.65	3,490.74	2,019,650.05
1903.....	2,574,871.01	2,997.52	76,875.40	6,707.50	5,148.74	2,666,600.17
1904.....	2,596,261.49	3,206.68	81,184.97	6,607.21	4,275.24	2,691,535.59
1905.....	2,670,676.31	3,667.64	79,477.85	6,924.35	3,425.35	2,764,171.50
1906.....	2,781,894.83	4,281.18	103,978.87	7,374.25	4,037.30	2,901,566.43
1907.....	3,035,153.00	5,677.84	87,478.92	10,642.53	4,810.63	3,143,761.92
1908.....	2,985,490.93	9,106.81	78,996.15	12,795.06	5,017.65	3,091,406.60
1909.....	3,126,013.84	10,198.72	107,233.00	14,707.76	5,106.35	3,263,259.67
1910.....	3,308,254.91	10,688.88	100,184.23	21,080.60	5,329.61	3,445,538.23
1911.....	3,439,613.84	12,064.17	86,411.41	21,974.60	5,430.51	3,565,494.53
1912.....	3,357,464.88	12,162.64	91,551.47	22,519.41	5,615.27	3,489,313.67
1913.....	3,474,716.53	12,472.03	86,080.89	24,725.72	5,768.75	3,603,763.92
1914.....	3,499,359.32	12,795.19	84,049.37	24,952.52	5,954.63	3,627,111.03
1915.....	3,485,128.46	12,808.40	80,409.16	22,204.29	6,025.51	3,606,575.82
1916.....	3,551,363.41	13,221.08	81,871.50	23,035.33	6,256.72	3,675,748.04
1917.....	3,898,965.70	13,551.55	83,966.69	25,265.69	6,601.56	4,028,351.19

## Appropriations and Tax Summary.

	1917	1918
Total Departmental Appropriations.....	\$136,369,567.87	\$150,969,542.80
State Taxes.....		8,463,756.38
Interest on the City Debt.....	43,284,252.12	47,663,919.54
Redemption of the City Debt.....	7,760,316.83	8,677,440.48
Amortization of the City Debt.....	8,700,000.00	9,250,000.00
Redemption Revenue Bonds.....	10,000,000.00	10,000,000.00
To provide for Deficiencies in the Collection of Taxes.....	5,000,000.00	3,100,000.00
	\$211,114,136.82	\$238,123,759.20

## City and County Appropriations and State Tax

Appropriations 1917		Appropriations 1918	
The City of New York.....	\$203,799,819.59	The City of New York	\$222,259,468.72
		For State Taxes....	8,463,756.38
			\$230,723,225.10
The County of New York.....	3,853,148.80	The County of New York.....	3,843,300.33
The County of Bronx.....	776,930.05	The County of Bronx.....	814,596.05
The County of Kings.....	2,026,680.72	The County of Kings.....	2,077,139.77
The County of Queens.....	505,176.90	The County of Queens.....	498,698.13
The County of Richmond.....	152,380.76	The County of Richmond.....	166,799.82
Total Budget.....	\$211,114,136.82	Total Budget.....	\$238,123,759.20

The notable increases in the Budget of 1918 over 1917 are for Debt Service, \$5,845,891.07; Educational, \$1,266,610.86; Protection of Life and Property, \$1,952,806.80; Charitable purposes, \$1,969,705.27; Health and Sanitation, \$3,181,246.60; Pension and Relief Funds, \$2,900,220.28. There are appropriations of \$918,506 for war emergency purposes which had no counterpart in the Budget of 1917. The Budget of 1918 contains \$8,463,756.38 for direct taxes payable to the State, whereas, there were no direct State taxes in 1917.

The Federal Bureau of the Census estimated the City's population for 1916 as 5,602,841. On this estimate the Health Department predicted its estimate of the population at the mid-period of 1917 as 5,737,492 and at the mid-period of 1918 as 5,872,143.

### Assessed Valuations, Tax Levy and Tax Rates, 1918

Assessed Valuation of Property.—The aggregate Taxable Valuations of property within The City of New York for the year 1918, by boroughs, as certified by Department of Taxes and Assessments, are as follows:

	Real Estate	Personal Estate	Totals
Manhattan.....	\$5,094,605,238	\$194,775,200	\$5,289,380,438
The Bronx.....	726,129,198	7,357,100	733,486,298
Brooklyn.....	1,826,813,885	39,683,575	1,866,497,460
Queens.....	591,599,075	7,909,400	599,508,475
Richmond.....	100,495,455	1,689,600	102,185,055
Grand Totals.....	\$8,339,642,851	\$251,414,875	\$8,591,057,726

The amount of Taxes imposed by an Ordinance adopted by the Board of Aldermen, March 4, 1918, at 3.25 P. M., and approved by the Mayor was \$203,400,812.80, distributed as follows:

For General City Purposes, viz.: Total Budget Appropriations for 1918.....	\$222,259,468.72
Add: For Redemption of Tax Notes.....	900,000.00
	\$223,159,468.72
Less Estimated Revenues of the General Fund..	38,233,016.67
	\$184,926,452.05
For New York State Tax.....	8,463,756.38
City of New York—Special Tax, to be raised with the taxes levied in the year 1918 on real estate in The City of New York, pursuant to Section 247 of the Greater New York Charter.....	2,061,364.06
	\$195,451,572.49

Counties (Boroughs)	County Appropriations Included in the Budget of 1918	County Expenses Paid during 1917 from Special Revenue Bonds	Borough Special Tax, Pursuant to Sec. 247, G. N. Y. Charter	Totals
New York (Manhattan)	\$3,843,300.33	\$136,432.30	\$14,541.74	\$3,994,274.37
Bronx (The Bronx).....	814,596.05	35,149.72	9,694.49	859,440.26
Kings (Brook- lyn).....	2,077,139.77	80,013.83	.....	2,157,153.60
Queens (Queens)....	498,698.13	12,612.27	247,363.69	758,674.09
Richmond (Richmond).	166,799.82	12,898.17	.....	179,697.99
Totals.....	\$7,400,534.10	\$277,106.29	\$271,599.92	\$7,949,240.31
	TOTAL TAX LEVY OF 1918.....			\$203,400,812.80

	Manhattan (New York Co.)	Bronx (Bronx Co.)	Brooklyn (Kings Co.)	Queens (Queens Co.)	Richmond (Rich- mond Co.)
Tax Rate for City and County Purposes, including Special Tax on City and separately on Boroughs of Manhattan, The Bronx and Queens:					
Real Estate.....	2.36	2.40	2.40	2.41	2.46
Personal Estate.....	2.33	2.37	2.37	2.34	2.43

## Amount of Tax as Extended on Real Estate Assessment Rolls.

	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
Real Estate..	\$111,052,352.19	\$15,466,092.48	\$40,872,953.78	\$12,722,666.93	\$2,256,564.22	\$182,370,629.60
Real Estate of Corporations.....	2,505,553.00	1,190,658.00	746,747.76	872,501.88	107,078.88	5,422,539.52
Special Franchises.....	6,674,683.91	770,350.23	2,223,831.65	662,248.37	108,528.52	10,439,642.68
	\$120,232,589.10	\$17,427,100.71	\$43,843,533.19	\$14,257,417.18	\$2,472,171.62	\$198,232,811.80

## Tax as Extended on Personal Estate Assessment Rolls.

	Manhattan	The Bronx	Brooklyn	Queens	Richmond	Total
Resident Corporations.....	\$894,039.64	\$26,453.94	\$65,625.30	\$19,106.10	\$5,491.80	\$1,010,716.78
Non-Resident Corporations.....	191,390.86	426.60	308.10	725.40	48.60	192,899.56
Resident Personal..	2,478,681.96	127,761.96	757,791.20	143,145.99	24,161.49	3,531,542.60
Estates.....	549,553.51	19,720.77	116,372.89	22,102.47	11,355.39	719,075.03
Non-Resident, Sec. 7, Sub. 1.....	353,349.16	.....	.....	.....	.....	353,349.16
Non-Resident, Sec. 7, Sub. 2.....	71,277.03	.....	402.90	.....	.....	71,679.93
	\$4,538,262.16	\$174,363.27	\$940,500.39	\$185,079.96	\$41,057.28	\$5,879,263.06

## Total Tax by Boroughs, as Extended for Year 1918.

Borough	Real Estate	Personal Estate	Total Tax
Manhattan.....	\$120,232,589.10	\$4,538,262.16	\$124,770,851.26
The Bronx.....	17,427,100.71	174,363.27	17,601,463.98
Brooklyn.....	43,843,533.19	940,500.39	44,784,033.58
Queens.....	14,257,417.18	185,079.96	14,442,497.14
Richmond.....	2,472,171.62	41,057.28	2,513,228.90
Total.....	\$198,232,811.80	\$5,879,263.06	\$204,112,074.86

**Total Tax Levied on Real and Personal Estate in The City of New York,  
1899 to 1918, Inclusive.**

	Real Estate	Personal Estate	Aggregate Tax
1899.....	\$72,805,555	\$13,374,239	\$86,179,794
1900.....	71,767,393	10,780,806	82,548,199
1901.....	75,632,267	12,609,586	88,241,853
1902.....	76,303,322	11,875,290	88,178,612
1903.....	67,927,925	9,703,862	77,631,787
1904.....	76,552,164	9,516,238	86,068,402
1905.....	78,625,867	10,354,861	88,980,728
1906.....	85,650,130	8,444,975	94,095,105
1907.....	93,635,303	8,312,365	101,947,668
1908.....	109,452,266	7,088,825	116,541,091
1909.....	115,245,612	7,497,018	122,742,630
1910.....	124,885,170	6,589,806	131,474,976
1911.....	136,052,014	6,185,743	142,237,757
1912.....	144,658,760	6,297,942	150,956,702
1913.....	145,832,971	5,913,293	151,786,264
1914.....	144,420,585	6,083,309	150,503,894
1915.....	153,673,529	6,622,168	160,295,797
1916.....	168,676,357	7,705,522	176,381,879
1917.....	168,555,809	8,511,365	177,067,174
1918.....	198,232,811	5,879,263	204,112,074

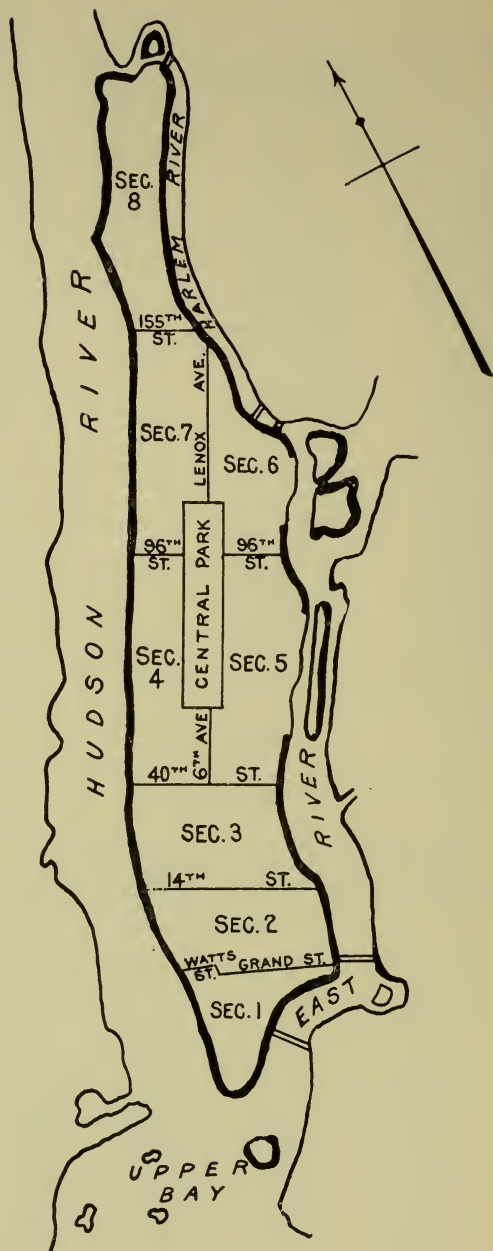
**Tax Rate in the Several Boroughs of The City of New York, from 1898 to  
1918, Including State Tax.**

	Manhattan	The Bronx	Brooklyn	Queens	Richmond	State Tax
	Cents	Cents	Cents	Cents	Cents	Mills
1898.....	2.01	2.01	.....	.....	.....	2.08
1899.....	2.44804	2.44804	2.36424	3.27445	2.42373	2.49
1900.....	2.24771	2.24771	2.32113	2.34216	2.22073	1.96
1901.....	2.31733	2.31733	2.38853	2.35702	2.35191	1.20
1902.....	2.27344	2.27344	2.35353	2.31873	2.33653	.13
1903.....	1.41367	1.41367	1.48945	1.47508	1.49675	.13
1904.....	1.51342	1.51342	1.57296	1.57228	1.59281	.13
1905.....	1.49051	1.49051	1.56264	1.55523	1.55821	.09
1906.....	1.47890	1.47890	1.53769	1.55484	1.55422	.011495
1907.....	1.48499	1.48499	1.55408	1.53393	1.56798	.008642
1908.....	1.61407	1.61407	1.67021	1.66031	1.71115	.....
1909.....	1.67804	1.67804	1.73780	1.72536	1.77522	.....
1910.....	1.75790	1.75790	1.81499	1.81079	1.87501	.....
1911.....	1.72248	1.72248	1.75502	1.73645	1.81657	.....
1912.....	1.83	1.83	1.87	1.84	1.92	.6
1913.....	1.81	1.81	1.85	1.85	1.92	1.00
1914.....	1.78	1.77	1.84	1.80	1.90	.5805
1915.....	1.87	1.94	1.92	1.95	2.24	.....
1916.....	2.04	2.09	2.08	2.06	2.13	1.6279
1917.....	2.02	2.08	2.07	2.09	2.12	.....
1918, Real....	2.36	2.40	2.40	2.41	2.46	.985181
1918, Personal.	2.33	2.37	2.37	2.34	2.43	.....

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UNIVERSITY OF ILLINOIS

MAP  
OF  
BOROUGH OF MANHATTAN





# **BOROUGH OF MANHATTAN**

Borough of Manhattan.

Area in Acres.....	14,038
Estimated Population.....	2,731,731

# Comparative Statement of Land and Land and Improvement Values for Years 1917 and 1918.

## Borough of Manhattan.

	Assessment Roll, 1917		Assessment Roll, 1918		Increase, 1918	
	Land	Total	Land	Total	Land	Total
Section 1 .....	\$511,413,440	\$762,131,590	\$511,306,130	\$767,893,880	*\$107,310	\$5,762,290
Section 2 .....	280,326,030	439,509,380	274,448,130	436,668,380	*5,879,900	2,841,000
Section 3 .....	655,921,500	973,909,650	651,179,100	974,032,650	*4,742,400	123,000
Section 4 .....	474,459,550	687,135,150	475,426,400	697,934,850	966,850	10,799,700
Section 5 .....	664,548,500	970,983,100	668,880,000	990,581,450	4,331,500	19,598,350
Section 6 .....	132,748,026	227,405,726	129,447,726	227,026,726	*3,300,300	*379,000
Section 7 .....	246,916,620	442,155,020	236,088,220	431,005,220	*10,828,400	*11,149,800
Section 8 .....	101,025,180	176,462,980	100,826,690	180,464,990	*198,490	4,002,610
	\$3,067,358,846	\$4,679,692,596	\$3,047,602,396	\$4,705,608,146	*\$19,756,450	\$25,915,550
Real Estate of Cor- porations.....		106,156,940		106,167,500		10,560
Special Franchises..		302,494,867		282,825,592		*19,669,275
		\$5,088,344,403		\$5,094,601,238		\$6,256,835
Improvements, Net Increase.....			\$45,672,000			
Real Estate of Corporations, Net Increase.....			10,560			
				\$45,682,560		
Taxable Land, Net Decrease.....			\$19,756,450			
Special Franchises, Net Decrease.....			19,669,275			
				39,425,725		
					\$6,256,835	

\* Decrease.

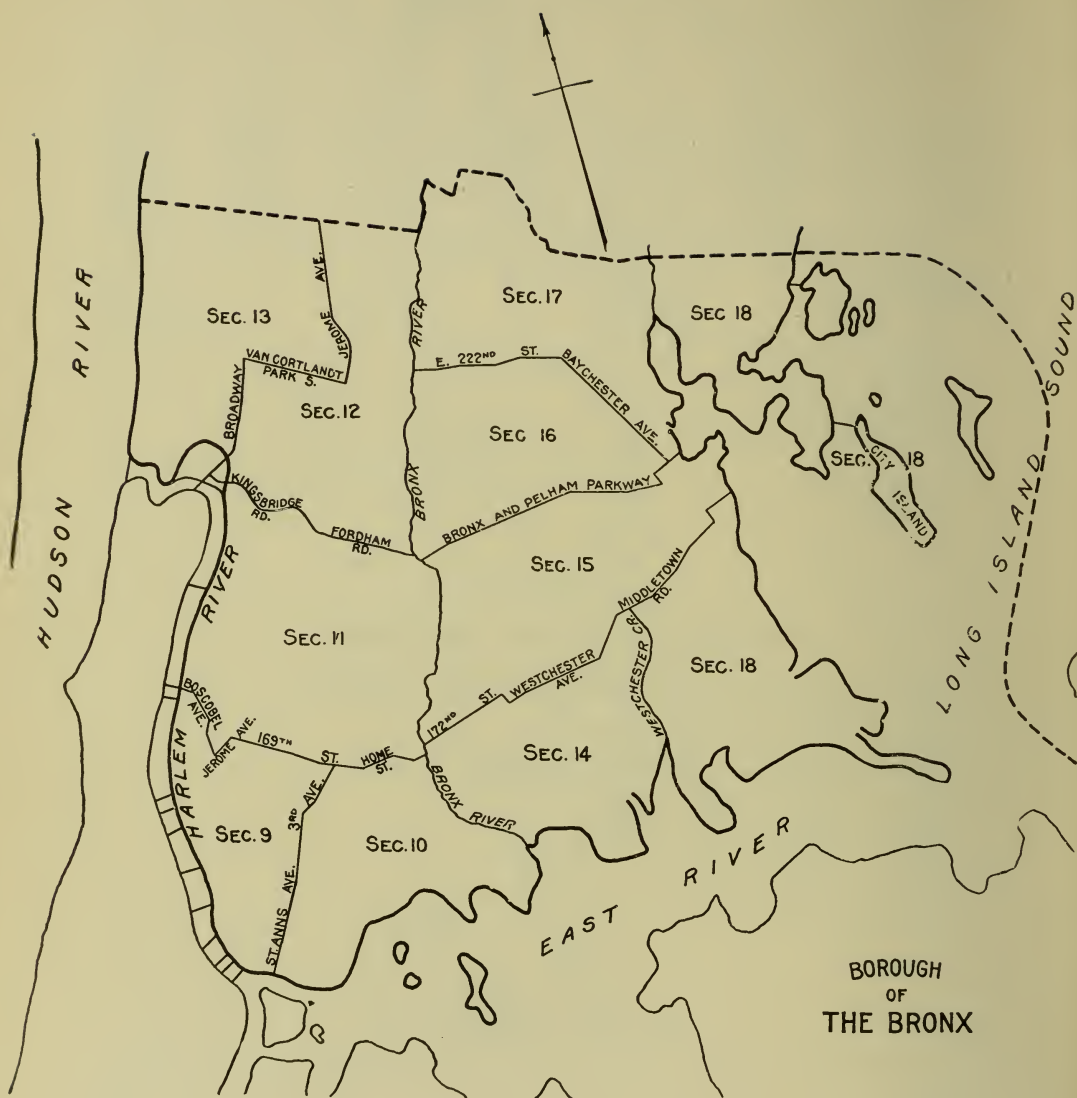
## CLASSIFICATION OF BUILDINGS.

- Class. 1. One-family dwellings, designed as such, however used.
- Class 2. Two-family dwellings.
- Class 3. Tenements without elevators.
- Class 4. Hotels and elevator apartment houses.
- Class 5. Warehouses, loft buildings and department stores.
- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

See note page 20.

## Borough of Manhattan.

Class	1	2	3	4	5	6	7	8	9	10	Total
Section 1...	1,138	7	2,893	38	3,537	388	245	150	6	263	8,665
2...	3,870	365	6,959	108	1,782	6	241	349	29	541	14,250
3...	522	1,190	8,050	201	1,731	92	366	501	192	483	13,328
4...	4,968	119	4,246	496	356	114	108	429	34	435	11,305
5...	6,131	780	6,471	289	201	100	298	285	13	385	14,953
6...	2,021	26	5,838	111	124	10	110	120	19	636	9,015
7...	3,918	113	4,974	840	107	40	21	136	15	363	10,527
8...	756	39	972	252	4	20	2	48	11	155	2,259
Total.....	23,324	2,639	40,403	2,335	7,842	770	1,391	2,018	319	3,261	84,302



### Borough of The Bronx.

Area in Acres.....	26,017
Estimated Population.....	622,555

# Comparative Statement of Land Values and Land and Improvement Values for Years 1917 and 1918.

## Borough of The Bronx.

	Assessment Roll, 1917		Assessment Roll, 1918		Increase, 1918	
	Land	Total	Land	Total	Land	Total
Section 9.....	\$73,012,031	\$136,438,481	\$72,829,106	\$138,609,656	*\$182,925	\$2,171,175
Section 10.....	64,630,970	141,708,270	64,377,520	145,287,070	*253,450	3,578,800
Section 11.....	98,627,995	194,645,370	98,787,135	200,995,410	159,140	6,350,040
Section 12.....	25,083,391	40,237,521	24,949,131	40,959,731	*136,260	722,210
Section 13.....	15,633,455	19,172,830	15,776,780	19,477,355	143,325	304,525
Section 14.....	13,101,565	17,660,515	13,239,410	17,924,010	137,845	263,495
Section 15.....	20,368,836	28,839,181	20,336,131	28,879,306	*32,705	40,125
Section 16.....	14,165,893	17,845,333	13,771,153	17,720,173	*394,740	*125,160
Section 17.....	13,257,475	17,426,340	12,936,050	17,314,570	*321,425	*111,770
Section 18.....	14,291,340	16,908,640	14,453,240	17,253,240	161,900	344,600
	\$352,174,951	\$630,882,481	\$351,455,656	\$644,420,521	*\$719,295	\$13,538,040
Real Estate of Cor- porations.....		47,405,500		49,610,750		2,205,250
Special Franchises..		35,939,013		32,097,927		*3,841,086
		\$714,226,994		\$726,129,198		\$11,902,204
Improvements, Net Increase.....			\$14,257,335			
Real Estate of Corporations, Net Increase.....			2,205,250			
				\$16,462,585		
Taxable Land, Net Decrease.....			\$719,295			
Special Franchises, Net Decrease.....			3,841,086			
				4,560,381		
					\$11,902,204	

\* Decrease.

## CLASSIFICATION OF BUILDINGS.

- Class 1. One-family dwellings, designed as such, however used.
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- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

See Note on Page 20.

Class	1	2	3	4	5	6	7	8	9	10	Total
Section 9...	2,413	1,033	3,234	3	76	25	150	185	10	555	7,684
10...	1,494	1,288	3,153	35	33	8	152	93	3	394	6,653
11...	5,563	3,107	5,695	18	34	66	89	513	5	947	16,037
12...	1,467	890	442	...	1	3	13	289	2	193	3,300
13...	521	91	12	2	1	...	153	...	...	316	1,097
14...	414	567	80	5	...	3	6	103	...	679	1,857
15...	989	1,612	138	1	...	3	10	226	...	139	3,118
16...	706	393	113	...	...	...	8	126	2	100	1,448
17...	851	538	47	2	18	...	8	43	...	48	1,555
18...	820	187	10	15	...	2	12	211	1	294	1,552
Total.....	15,238	9,706	12,924	81	163	111	448	1,942	23	3,665	44,301



# BOROUGH OF BROOKLYN

Borough of Brooklyn.

Area in Acres.....	49,709
Estimated Population.....	2,028,170



# Comparative Statement of Land Values and Land and Improvement Values for Years 1917 and 1918.

## Borough of Brooklyn.

	Assessment Roll, 1917		Assessment Roll, 1918		Increase, 1918	
	Land	Total	Land	Total	Land	Total
Section 1...	\$84,031,659	\$149,632,609	\$84,413,050	\$155,988,600	\$381,391	\$6,355,991
Section 2...	43,722,465	85,868,605	44,752,390	87,754,520	1,029,925	1,885,915
Section 3...	44,454,480	99,769,545	45,534,030	104,817,665	1,079,550	5,048,120
Section 4...	56,914,640	132,826,160	57,032,265	134,421,810	117,625	1,595,650
Section 5...	39,302,555	97,506,575	39,393,335	99,872,780	90,780	2,366,205
Section 6...	70,951,580	163,209,980	70,667,570	163,442,235	*284,010	232,255
Section 7...	51,034,564	104,417,825	50,593,144	105,050,155	*441,420	632,330
Section 8...	44,283,985	103,030,240	44,331,835	105,438,940	47,850	2,408,700
Section 9...	33,513,825	64,998,680	33,607,720	66,293,025	93,895	1,294,340
Section 10...	23,297,520	45,340,110	23,147,955	45,636,410	*149,565	296,300
Section 11...	42,541,730	95,191,960	42,127,690	94,949,910	*414,040	*242,050
Section 12...	23,008,280	58,746,205	22,567,555	59,553,705	*440,725	807,500
Section 13...	19,374,555	49,171,730	19,483,530	50,242,885	110,975	1,071,155
Section 14...	4,249,490	6,735,380	4,207,745	6,784,430	*41,745	49,050
Section 15...	12,448,495	22,682,855	12,425,955	22,949,985	*22,540	267,130
Section 16...	49,804,120	111,196,130	50,197,420	114,275,230	393,300	3,079,100
Section 17...	20,626,165	44,631,940	20,729,445	46,168,565	103,280	1,536,625
Section 18...	33,562,735	56,215,700	33,545,210	58,607,595	*17,525	2,391,895
Section 19...	20,360,335	37,326,095	20,355,735	38,206,745	*4,600	880,650
Section 20...	22,704,300	41,309,470	22,606,145	42,891,520	*98,155	1,582,050
Section 21...	28,421,980	41,835,605	28,336,095	43,065,370	*85,885	1,229,765
Section 22...	13,591,905	19,592,005	13,460,305	19,977,730	*131,600	385,725
Section 23...	13,898,875	20,777,720	13,915,425	21,368,770	16,550	591,050
Section 24...	7,134,790	9,533,725	7,105,445	10,070,500	*29,345	536,775
Section 25...	3,809,396	4,760,996	4,157,356	5,210,661	347,960	449,665
Real Estate of Corporations	\$807,044,424	\$1,666,307,845	\$808,696,350	\$1,703,039,741	\$1,651,926	\$36,731,896
Special Franchises.....		30,061,045		31,114,490		1,053,445
		94,532,547		92,659,654		*1,872,893
		\$1,790,901,437		\$1,826,813,885		\$35,912,448
Taxable Land, Net Increase.....				\$1,651,926		
Improvements, Net Increase.....				35,079,970		
Real Estate of Corporations, Net Increase.....				1,053,445		
				\$37,785,341		
Special Franchises, Decrease.....				1,872,893		
					\$35,912,448	

\* Decrease.

## CLASSIFICATION OF BUILDINGS.

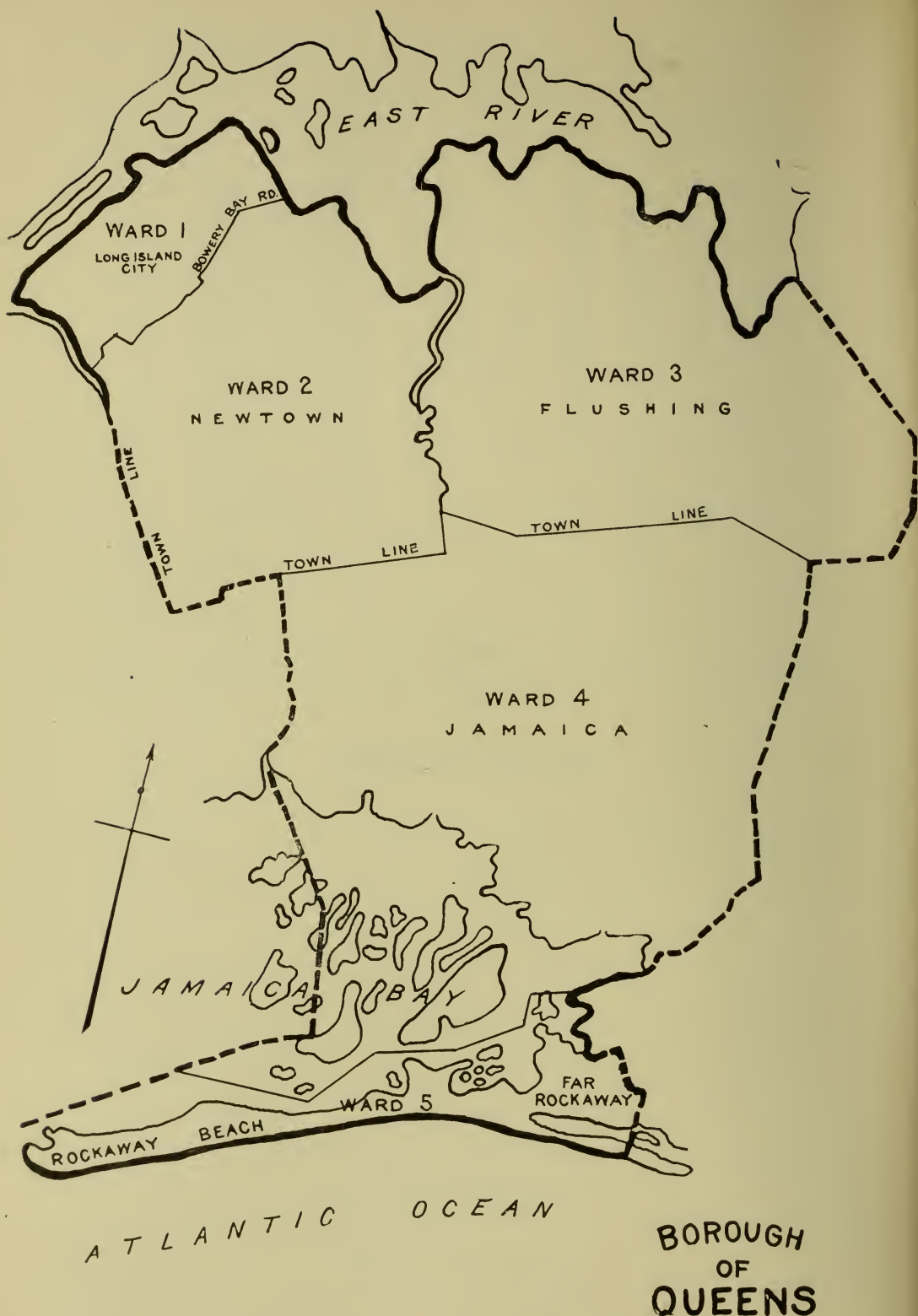
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- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

See Note on Page 20.

## Borough of Brooklyn.

Class	1	2	3	4	5	6	7	8	9	10	Total
Section 1....	2,378	1,068	2,232	104	621	75	319	382	7	375	7,561
2....	2,254	1,593	4,006	3	118	...	149	275	...	226	8,624
3....	906	5,885	2,839	3	78	2	220	353	...	701	10,987
4....	6,507	1,826	3,899	17	42	8	204	263	2	619	13,387
5....	3,178	3,805	2,502	8	...	...	19	417	9	101	10,039
6....	11,736	4,421	5,053	9	50	7	79	476	10	403	22,244
7....	4,474	1,714	3,557	27	92	5	209	683	8	368	11,137
8....	1,468	1,549	3,985	6	295	14	349	154	5	174	7,999
9....	1,231	1,478	4,434	...	232	8	621	394	14	291	8,703
10....	433	1,655	2,310	1	86	36	263	361	4	354	5,503
11....	1,113	4,554	5,741	7	103	4	357	670	6	389	12,944
12....	1,577	2,537	3,606	...	2	...	110	566	4	274	8,676
13....	2,967	5,060	1,571	...	4	...	56	685	1	287	10,631
14....	938	354	31	3	...	...	5	38	...	106	1,475
15....	1,220	1,309	265	...	...	...	6	173	...	173	3,146
16....	6,394	4,172	1,194	3	1	2	25	1,199	20	216	13,226
17....	2,832	3,016	458	...	...	1	5	543	1	208	7,064
18....	2,329	2,676	397	1	...	...	6	669	5	147	6,230
19....	3,036	1,435	178	21	1	1	1	427	4	242	5,346
20....	3,329	1,080	78	6	...	...	9	163	2	102	4,769
21....	3,009	938	323	32	...	...	7	250	...	886	5,445
22....	1,411	220	13	13	...	...	1	178	...	199	2,035
23....	1,413	368	10	3	...	...	3	51	...	53	1,901
24....	1,096	217	5	17	5	3	41	13	5	169	1,571
25....	261	8	6	3	3	3	38	3	...	99	423
Total....	67,490	52,938	48,693	287	1,733	168	3,102	9,386	107	7,162	191,066

MAP  
OF  
BOROUGH OF QUEENS



Borough of Queens.

Area in Acres.....	75,082
Estimated Population.....	392,966

# Comparative Statement of Land Values and Land and Improvement Values for Years 1917 and 1918.

## Borough of Queens.

WARD	Assessment Roll, 1917		Assessment Roll, 1918		Increase, 1918	
	Land	Total	Land	Total	Land	Total
Ward 1.....	\$67,550,185	\$122,788,730	\$68,552,870	\$129,113,730	\$1,002,685	\$6,325,000
Ward 2.....	69,102,075	134,132,870	73,672,225	142,131,995	4,570,150	7,999,125
Ward 3.....	48,448,160	72,799,975	48,332,380	74,278,635	*115,780	1,478,660
Ward 4.....	77,691,703	129,663,058	77,343,560	132,660,560	*348,143	2,997,502
Ward 5.....	29,964,675	50,648,360	28,560,625	49,731,560	*1,404,050	*916,800
	\$292,756,798	\$510,032,993	\$296,461,660	\$527,916,480	\$3,704,862	\$17,883,487
Real Estate of Cor- porations.....		35,395,640		36,203,400		807,760
Special Franchises..		24,436,374		27,479,195		3,042,821
		\$569,865,007		\$591,599,075		\$21,734,068
Taxable Land, Net Increase.....				\$3,704,862		
Improvements, Net Increase.....				14,178,625		
Real Estate of Corporations, Net Increase.....				807,760		
Special Franchises, Net Increase.....				3,042,821		
					\$21,734,068	

\* Decrease.

## CLASSIFICATION OF BUILDINGS.

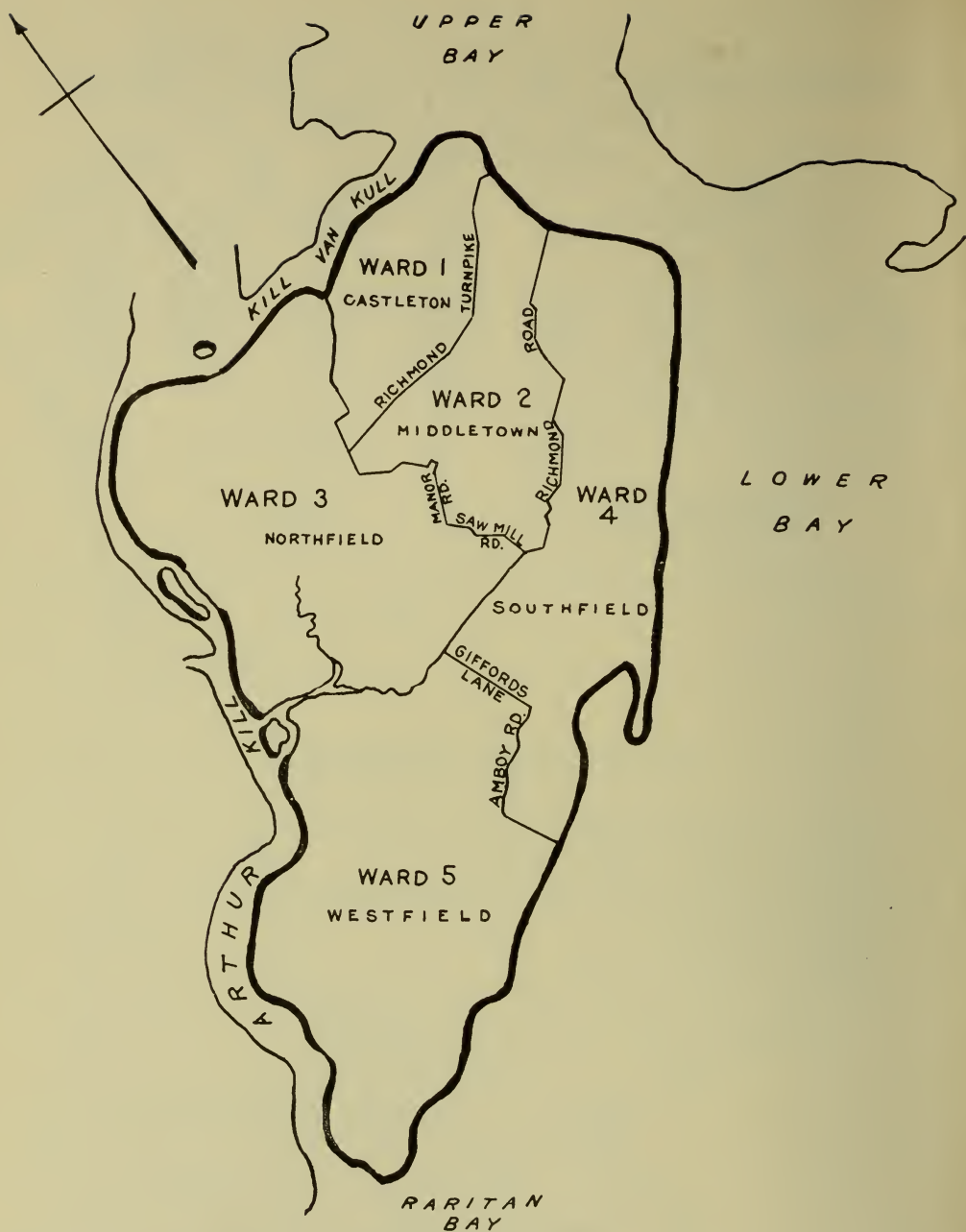
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- Class 5. Warehouses, loft buildings and department stores.
- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

See Note on Page 20.

## Borough of Queens.

Class	1	2	3	4	5	6	7	8	9	10	Total
Ward 1.....	3,529	2,645	1,530	20	19	49	277	212	8	529	8,818
Ward 2.....	6,925	9,223	3,256	9	1	5	275	1,752	16	1,726	23,188
Ward 3.....	7,461	962	83	12	...	3	82	1,978	6	686	11,273
Ward 4.....	17,802	5,294	340	25	39	34	211	2,980	1	937	27,663
Ward 5.....	6,262	138	274	148	3	8	24	93	5	139	7,094
Total.....	41,979	18,262	5,483	214	62	99	869	7,015	36	4,017	78,036





## BOROUGH OF RICHMOND

Borough of Richmond.

Area in Acres.....	36,600
Estimated Population.....	101,721

## Comparative Statement of Land Values and Land and Improvement Values for Years 1917 and 1918.

### Borough of Richmond.

	Assessment Roll, 1917		Assessment Roll, 1918		Increase	
	Land	Total	Land	Total	Land	Total
Ward 1.....	\$11,722,800	\$25,360,480	\$12,530,330	\$27,264,650	\$807,530	\$1,904,170
Ward 2.....	9,422,980	17,172,740	10,151,950	18,287,165	728,970	1,114,425
Ward 3.....	8,175,845	17,142,555	9,388,330	19,901,760	1,212,485	2,759,205
Ward 4.....	8,645,360	15,028,345	9,543,425	16,534,065	898,065	1,505,720
Ward 5.....	4,431,600	8,747,315	4,647,320	9,743,285	215,720	995,970
	\$42,398,585	\$83,451,435	\$46,261,355	\$91,730,925	\$3,862,770	\$8,279,490
Real Estate of Cor- porations.....		3,594,880		4,352,800		757,920
Special Franchises...		4,164,844		4,411,730		246,886
		\$91,211,159		\$100,495,455		\$9,284,296
Taxable Land, Increase.....				\$3,862,770		
Improvements, Increase.....				4,416,720		
Real Estate of Corporations, Increase.....				757,920		
Special Franchises, Increase.....				246,886		
					\$9,284,296	

### CLASSIFICATION OF BUILDINGS.

- Class 1. One-family dwellings, designed as such, however used.
- Class 2. Two-family dwellings.
- Class 3. Tenements without elevators.
- Class 4. Hotels and elevator apartment houses.
- Class 5. Warehouses, loft buildings and department stores.
- Class 6. Office buildings.
- Class 7. Factories.
- Class 8. Stables and garages.
- Class 9. Theatres.
- Class 10. Special structures.

See Note on Page 20.

### Borough of Richmond.

Class	1	2	3	4	5	6	7	8	9	10	Total
Ward 1.....	3,460	1,117	425	8	64	22	74	688	...	212	6,070
Ward 2.....	2,243	409	36	1	6	6	14	205	3	133	3,056
Ward 3.....	3,652	539	...	10	4	2	85	259	1	201	4,753
Ward 4.....	4,813	116	83	33	16	...	20	246	...	477	5,804
Ward 5.....	2,607	102	...	13	...	2	121	15	...	411	3,271
Total.....	16,775	2,283	544	65	90	32	314	1,413	4	1,434	22,954

## REPORTED TAX DECISIONS.

July 1, 1917 to July 1, 1918.

### REAL PROPERTY—CERTIORARI.

Sections 290–296 of the Tax Law, permitting a review of assessments by certiorari, is exclusive only in so far as it regulates the practice and use of the writ in tax cases, but where the statute is silent, provisions of the Code are effective.

**Peo. ex rel. New York Central R. R. Co. v. Block**  
178 App. Div., 251.

### ASSESSMENT — ANNUAL RECORD — PROCEDURE — CHANGES IN TAX MAP.

Under Chapter 542, Laws of 1892, providing for system of assessments in City of New York by section, block and lot number, a statement of true name of owner or occupant is not necessary to validity of assessment.

The statute does not require that annual record shall disclose existence of buildings or structures upon the lot, or their value.

Provisions of statute for separate statement of value of property unimproved is directory and intended merely to instruct and guide assessing officers; failure to comply therewith does not render assessment or tax invalid.

An assessment is not invalid, because no separate value was stated for each parcel of the lot on which two separate houses stood.

Application for a change in tax maps by dividing the property should be made to the Board of Taxes and Assessments and not to a deputy tax commissioner.

Remedy of owner of a portion of a lot which has been divided is to discharge his proportionate part of tax by application to the Comptroller, under section 920 of the Charter; and as to assessments for benefits, under section 1021 of the Charter.

**The Rudolph Wallach Co. v. Rooney,**  
177 App. Div., 640.

### REAL PROPERTY—ASSESSMENT.

Gas tunnels extending under East River, constructed in land where easements for such use had been acquired by condemnation proceedings is properly taxable as real estate by the local board of Tax Commissioners and is not in nature of a special franchise to be taxed by the State Board of Tax Commissioners.

**Peo. ex rel. East River Gas Co. v. Purdy, Law Journal, June 9, 1916,**  
affd. 179 App. Div. 889 and 222 N. Y. 658.

## **EXEMPTION—BUILDING IN COURSE OF CONSTRUCTION ON TAXABLE STATUS DATE.**

### **Section 889-a of the Charter.**

Under section 889-a of the Charter, a building in course of construction and not ready for occupancy on taxable status date, shall not be assessed. A building designed to be used partly for stores and partly for apartments is entitled to exemption, even though stores are ready for occupancy on taxable status date, because apartments were unfurnished and building must be taken as a unit to determine right to exemption.

**Peo. ex rel. Michael F. Gleason v. Purdy,**  
179 App. Div., 232.  
Affd. 223 N. Y., 88.

## **EXEMPTION—EDUCATIONAL CORPORATION—TAX LAW, SECTION 4, SUBDIVISION 7.**

Provisions of Charter of an educational corporation which provide that the Board of Trustees have discretionary power to make pensions or other allowances to teachers, officers or employees out of surplus earnings, does not destroy its right to exemption from taxation under subdivision 7 of section 4 of Tax Law.

"Pensions," being compensation as a reward for labor already done should not be construed as "profit," which means gain upon investments or business within the meaning of subdivision 7 of Section 4 of Tax Law.

**Peo. ex rel. Masten School v. Keys,**  
178 App. Div., 677.

The real property of a fraternal association which is rented for stores, offices, etc., is not exempt from taxation under subdivision 7 of section 4 of Tax Law, where it appears that surplus funds from such rentals above the carrying charges may be transferred to general fund of the lodge to be devoted; not only to charitable and benevolent purposes mentioned in the act, but to whatever purpose the lodge directs. A member to whom payments are made must not only be worthy, but also indigent, in order to bring the case within exemption of the statute.

**Peo. ex rel. Delphian Lodge, etc., v. Cahoon,**  
179 App. Div., 287.

## **EXEMPTION—SUBDIVISION 7, SECTION 4, TAX LAW.**

Lodge of the Benevolent & Protective Order of Elks erected and maintained a building containing lodge rooms and used as a general clubhouse for members of order: to obtain exemption from taxation under subdivision 7 of section 4 of Tax Law. The Lodge executed a lease of said property, excepting lodge floor, to three members of the order upon no fixed rental, but merely to manage the property and pay all expenses and further pro-



viding that "the rental for said premises shall be the balance of the net income;" this balance was applied to certain charitable benevolent institutions of the order.

**HELD**—Lodge not entitled to have building exempted from taxation because it is not such a building as is contemplated by the statute and further because the "entire net income" was not "exclusively applied to charitable or educational purposes enumerated in the statute because of the fact that the net income contemplated by the statute does not authorize the inclusion in the expenses deductible in arriving at the net income" expenses for club and hotel purposes.

**Peo. ex rel. New York Lodge No. 1  
of the B. P. O. E. vs. Purdy,  
179 App. Div., 805.**

## **EXEMPTION—RELIGIOUS CORPORATIONS**

Subdivision 7, Section 4 of Tax Law providing for exemption of real property of a corporation used exclusively for religious purposes refers to domestic corporations only.

**Peo. ex rel. Church of Jesus Christ v. Purdy, L. J., July 3, 1917, aff'd App.  
Div., Law Journal, May 29, 1918.**

## **SPECIAL FRANCHISE—ASSESSMENT.**

Overhead bridges, which are unnecessary for operation of a railroad, but which have been established and are maintained by it exclusively for benefit of the community, pursuant to statute, are not tangible property, taxable as a part of the special franchise within the meaning of subdivision 3 of section 2 of Tax Law.

Railroad Company should not be assessed for a special franchise in an original street which was later discontinued and re-located on land acquired adjacent to right of way of railroad and which was accepted by the city and acquiesced in for more than fifty years.

**Peo. ex rel, N. Y. C. & H. R. R. R. v. State Board of Taxes,  
179 App. Div., 421.**

## **SPECIAL FRANCHISE.**

A street laid out and opened across a right of way owned and occupied by a railroad company is not subject to a special franchise assessment.

When a railroad company owns franchises necessary for construction and operation of its railroad and for increased facilities among which were franchises to construct and operate bridges crossing tracks over certain



highways, the mere fact that work was not completed at time of an assessment did not deprive said company of its franchise, hence said special franchises were subject to assessment.

**Peo. ex rel. N. Y. C. & H. R. R. Co. vs. State Bd. of Taxes,**  
**179 App. Div., 489.**  
**Affd. 222 N. Y., 542.**

The right granted by the State to a telegraph company incorporated under chapter 265 of Laws of 1848, as amended to occupy streets and navigable waters within the limits of The City of New York constitutes a special franchise taxable as real property under the Tax Law.

A license given under the Federal Post Roads Act to use facilities which had been granted by the State, and giving further right to extend such facilities upon post roads in other states, gave such company no property rights in the streets, and did not destroy the special franchise granted by the State, but supplemented it, and, therefore, did not affect right of the State to tax said franchise.

The enforcement of tax on such a special franchise under sec. 306 of Tax Law will not violate the Post Roads Act.

**Peo. ex rel. Postal Telegraph Cable Co. vs. State Board of Tax**  
**Commissioners,**  
**181 App. Div., 777.**

## TAX LEGISLATION OF 1918,

## CHAP. 271.

AN ACT to amend the tax law, in relation to a franchise tax on manufacturing and mercantile corporations.

Became a law April 19, 1918, with the approval of the Governor. Passed three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

Section 1. Section two hundred and nineteen-j of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 219-j. **Exemptions from certain other taxation.** After this article takes effect, corporations taxable thereunder shall not be assessed on any personal property or capital stock, as provided for in section twelve of this chapter, except for taxes levied for the fiscal year ending December thirty-first, nineteen hundred and seventeen, in taxing districts in which the fiscal year is coterminous with the calendar year; and where taxes are required by law to be levied for local purposes for a fiscal year beginning in nineteen hundred and seventeen and ending in nineteen hundred and eighteen, such corporations shall not be assessed on any personal property or capital stock, as provided for in section twelve of this chapter, except for taxes levied for such fiscal year.

If, in any taxing district, by reason of the provisions of this section as originally enacted by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, the assessment of the personal property or capital stock of any such corporation has been omitted from the assessment-roll for the fiscal year specifically referred to in the first paragraph of this section, the assessors of such district shall enter the same in the assessment-roll first prepared after this act goes into effect, at the valuation of such fiscal year, or if not then valued, at such valuation as the assessors shall determine for such year. Before finally fixing such valuation the assessors shall give to such corporation a notice of at least five days and an opportunity to be heard with reference thereto. Such property shall be taxed at the rate per centum of the fiscal year in which it was omitted from the assessment-roll. The whole amount of tax so imposed on the personal property or capital stock of such corporations shall be deducted from the aggregate of taxation otherwise to be levied on such taxing district for the current year, before such tax is levied.

After this article takes effect corporations taxable thereunder shall not be required to pay the franchise tax imposed by section one hundred and eighty-two of this chapter, or to make the reports called for in sections twenty-seven and one hundred and ninety-two of this chapter, except that, for the purpose of assessing the personal property or capital stock of such corporations as specifically provided in this section, such corporations may be required to make the report called for in such section twenty-seven. Nothing herein shall be construed to impair the obligation to pay franchise taxes due on or before the fifteenth day of January, nineteen hundred and seventeen, or taxes on personal property or capital stock assessed as specifically provided in this section, whether such taxes have been or may hereafter be assessed. But if any corporation taxed under this article shall have paid or shall hereafter pay taxes on personal property or capital stock assessed as specifically provided in this section, for any part of the calendar year nineteen hundred and eighteen, such corporation shall be entitled to credit, with interest, as hereinafter provided, for the amount of such part of the taxes so paid locally as the portion of the year nineteen hundred and eighteen for which such taxes shall have been paid bears to the entire calendar year. And if, in any taxing district, by reason of the provisions of this section as originally enacted by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, any such corporation shall have paid or shall hereafter pay taxes on personal property or capital stock for the year ending December thirty-first, nineteen hundred and eighteen, such corporation shall be entitled to credit, with interest, as hereinafter provided, for the amount of taxes so paid locally.

Such credits shall be granted by the tax commission on the submission of satisfactory proofs that the corporation is entitled thereto. The tax commission shall forthwith notify the corporation and the comptroller of any credit so granted. Such credit may be used by the corporation entitled thereto in the payment of taxes charged against it under this article, or such credit or any part thereof may be assigned by the corporation in whose favor it is allowed to a corporation liable to pay taxes under this article, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit upon the books of the comptroller for the amount thereof on the account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee.

The comptroller is authorized and directed to charge such credits against the several taxing districts in which the taxes credited were originally paid, and to deduct such amount or amounts from any taxes thereafter found due to such taxing districts under the provisions of this article. If the amount so charged against a taxing district is in excess of the amount in the possession of the comptroller to be returned to such taxing district under this article, the comptroller shall enter such excess of credits upon his books against the state's share of the taxes collected under this article and not previously accounted for to the state treasurer. The comptroller shall advise the state

treasurer of all such proceedings and shall retain from any funds subsequently found due to any such taxing district under this article a like amount which shall be deposited with the state treasurer with an accounting therefor.

§ 2. Section two hundred and nineteen-j of such chapter as amended by this act shall be construed as having been in effect, as so amended, as of the date of the original enactment of article nine-a of the tax law, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen.

§ 3. Such chapter is hereby amended by adding thereto a new section to be known as section two hundred and nineteen-l to read as follows:

§ 219-l. **Personal property defined.** The term "personal property," for the purposes of the exemption from assessment and taxation thereon locally as granted by section two hundred and nineteen-j of this chapter, shall include such machinery and equipment affixed to the building as would not pass between grantor and grantee as a part of the premises if not specially mentioned or referred to in the deed, or as would, if the building were vacated or sold, or the nature of the work carried on therein changed, be moved, except boilers, ventilating apparatus, elevators, gas, electric and water power generating apparatus and shafting. An owner of a building is entitled to the same exemption under this section as a lessee and every assessment of real property made subsequent to June fourth, nineteen hundred and seventeen, shall be subject to the provisions of this section as amended hereby.

§ 4. Section two hundred and nineteen-c of such chapter is hereby amended to read as follows:

§ 219-c. **When tax payable.** The tax hereby imposed shall be paid to the state comptroller on or before the first day of January of each year, or within thirty days after notice of the tax has been given as provided in section two hundred and nineteen-b of this chapter if such notice is given subsequent to the first day of December of the year for which such tax is imposed. If such tax be not so paid, or in the case of additional taxes, if not paid within thirty days after notice of such additional tax has been given as provided in section two hundred and nineteen-d of this chapter and such notice of additional tax is given subsequent to the first day of December of the year for which such additional tax is imposed, the corporation liable to such tax shall pay to the state comptroller, in addition to the amount of such tax, or additional tax, ten per centum of such amount, plus one per centum for each month the tax or additional tax remains unpaid. No such penalty or charge shall be added to the amount of such tax or additional tax imposed for the year beginning November first, nineteen hundred and seventeen, if such tax or additional tax is paid within thirty days after the passage of this act. Each such tax or additional tax shall be a lien upon and binding upon the real and personal property of the corporation liable to pay the same from the time when it is payable until the same is paid in full.

§ 5. This act shall take effect immediately.



## Chap. 276.

AN ACT to amend the tax law, in relation to a franchise tax on manufacturing and mercantile corporations.

Became a law April 19, 1918, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

Section 1. Section two hundred and nine of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 209. **Franchise tax on corporations based on net income.** For the privilege of exercising its franchise in this state in a corporate or organized capacity every domestic manufacturing and every domestic mercantile corporation, and for the privilege of doing business in this state, every foreign manufacturing and every foreign mercantile corporation, except corporations specified in the next section, shall annually pay in advance for the year beginning November first next preceding an annual franchise tax, to be computed by the tax commission upon the basis of its net income for its fiscal or the calendar year next preceding, as hereinafter provided, which income is presumably the same as the income upon which such corporation is required to pay a tax to the United States.

§ 2. Subdivision two of section two hundred and eleven of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

2. The amount of its net income for its preceding fiscal or the preceding calendar year as shown in the last return of annual net income made by it to the United States treasury department, and if the corporation shall claim that such return is inaccurate, the amount claimed by it to be the net income for such period.

3. Section two hundred and fourteen of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 214. **Computation of tax.** If the entire business of the corporation be transacted within the state, the tax imposed by this article shall be based upon the entire net income of such corporation for such fiscal or calendar year as returned to the United States treasury department, subject to any correction thereof for fraud, evasion or errors, ascertained by the state tax commission.

If the entire business of such corporation be not transacted within the state, the tax imposed by this article shall be based upon a proportion of such ascertained net income, to be determined in accordance with the following rules:



The proportion of the net income of the corporation upon which the tax under this article shall be based, shall be such portion of the entire net income as the aggregate of

1. The average monthly value of the real property and tangible personal property within the state,

2. The average monthly value of bills and accounts receivable for (a) tangible personal property from its stores or stocks within the state, (b) tangible personal property manufactured or shipped from within the state and (c) service performed within the state,

3. The proportion of the average value of the stocks of other corporations owned by the corporation, allocated to the state as provided by this section,

Bears to the aggregate of

4. The average monthly value of all the real property and tangible personal property of the corporation, wherever located,

5. The average total value of bills and accounts receivable for (a) tangible personal property sold from its stores or stocks within and without the state, (b) tangible personal property manufactured or shipped from within this state and other states and countries, and (c) services performed both within and without this state,

6. The average total value of the stocks of other corporations owned by the corporation.

Real property and tangible personal property shall be taken at its actual value where located. The value of share stock of another corporation owned by a corporation liable hereunder shall for purposes of allocation of assets be apportioned in and out of the state in accordance with the value of the physical property in and out of the state representing such share stock.

§ 4. Section two hundred and nineteen-d of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 219-d. **Corrections and changes.** If the amount of the net income for any year of any corporation taxable under this article as returned to the United States treasury department is changed or corrected by the commissioner of internal revenue or other officer of the United States or other competent authority, such corporations, within ten days after receipt of notice of such change or correction, shall make return under oath or affirmation to the tax commission of such changed or corrected net income, and shall concede the accuracy of such determination or state wherein it is erroneous.

The tax commission shall ascertain, from such return and any other information in the possession of the commission, the net income of such corporation for the fiscal or calendar year for which such change or correction has been made by such commissioner of internal revenue or other officer or authority. All the authority conferred on the tax commission by the provisions of section one hundred and ninety-five of this chapter is hereby granted to it in respect to the ascertainment of such net income. The tax commission shall thereupon reaudit and restate the account of such corpora-

tion for taxes based upon the net income for such fiscal or calendar year, such reaudit to be according to the net income so ascertained by the tax commission. The proceedings and determination of the tax commission in the making of such reassessment may be revised and readjusted and reviewed in the manner provided by sections two hundred and eighteen and two hundred and nineteen of this chapter, as in the case of an original assessment of the tax. If from such reassessment it appears that such corporation shall have paid under this article an excess of tax for the year for which such reassessment is made, the tax commission shall return a statement of the amount of such excess to the comptroller, who shall credit such corporation with such amount. Such credit may be assigned by the corporation in whose favor it is allowed to a corporation liable to pay taxes under this article, and the assignee of the whole or any part of such credit on filing with the commission such assignment shall thereupon be entitled to credit upon the books of the comptroller for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. If from such reassessment it appears that an additional tax is due from such corporation for such year, such corporation shall, within thirty days after notice has been given as provided in section two hundred and nineteen-b of this chapter by the tax commission, pay such additional tax.

§ 5. The sections of such chapter amended by this act shall be construed as having been in effect, as so amended, as of the date of the original enactment of article nine-a of the tax law, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen.

§ 6. This act shall take effect immediately.

## Chap. 292.

AN ACT to amend the tax law, in relation to a franchise tax on manufacturing and mercantile corporations.

Became a law April 19, 1918, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Asembly, do enact as follows:*

Section 1. Chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by adding a new section, to be section two hundred and fourteen-a.

§ 214-a. **Taxation of merged or consolidated corporations.** If any corporation shall take over by merger or consolidation the assets or franchise of another corporation doing business in this state during the year ending with the thirty-first day of October, such corporation shall make a consolidated report for all the corporations so merged or consolidated as though the merged or consolidated corporation had existed and done business as

an entity throughout the year for which the report is made and shall be taxed for the year to ensue upon the basis of such report and as hereinbefore provided in this article.

This section shall be construed as having been in effect as of the date of the original enactment of article nine-a of the tax law, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen.

§ 2. This act shall take effect immediately.

#### Chap. 417.

AN ACT to amend the tax law, in relation to the franchise tax on corporations.

Became a law May 1, 1918, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

Section 1. Section two hundred and eight of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 208. **Definitions.** As used in this article.

1. The term "corporation" includes a joint-stock company or association;

2. The words "tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt;

§ 2. Section two hundred and ten of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 210. **Corporations exempted from article.** Corporations wholly engaged in the purchase, sale and holding of real estate for themselves, holding corporations whose principal income is derived from holding the stocks and bonds of other corporations and corporations liable to a tax under sections one hundred and eighty-four to one hundred and eighty-nine inclusive of this chapter, banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations shall be exempt from the payment of the taxes prescribed by this article.

§ 3. Section two hundred and eleven of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 211. **Reports of corporations to tax commission.** Every corporation taxable under this article as well as foreign corporations having officers,



agents or representatives within the state shall annually on or before July first, or within thirty days after the making of its report of net income to the United States treasury department for any fiscal or calendar year, transmit to the tax commission a report in the form prescribed by the tax commission specifying: 1. The name and location of the principal place of business of such corporation, the state under the laws of which organized, and the date thereof; the amount of its issued capital stock and the kind of business transacted.

2. The amount of its net income for its preceding fiscal or the preceding calendar year as shown in the last return of annual net income made by it to the United States treasury department, and if the corporation shall claim that such return is inaccurate, the amount claimed by it to be the net income for such period.

3. The average monthly value for the fiscal or calendar year of its real property and tangible personal property in each city, village or portion of a town outside of a village within the state, and the average monthly value of all its real property and tangible personal property wherever located.

4. The average monthly value for the fiscal or calendar year of bills and accounts receivable for (a) personal property sold by the corporation from merchandise manufactured by it within this state; (b) personal property sold by the corporation from merchandise owned by it and located within the state at the time of the acceptance of the order, but not manufactured by it within this state; and (c) services performed, based on all orders received at offices maintained by the corporation within this state, excluding bills and accounts receivable arising from sales made from a stock of merchandise or other property located at a place of business maintained by the reporting corporation within this state. Also the average total monthly value for the fiscal or calendar year of bills and accounts receivable for (a) personal property sold by the corporation from merchandise manufactured by it; within and without the state, (b) personal property sold by the corporation from merchandise owned by it at the time of the acceptance of the order but not manufactured by it; and (c) services performed, based on orders received at offices maintained by the corporation, excluding bills and accounts receivable on orders filled from a stock of merchandise or other property maintained by the reporting company. In case of a corporation organized under the laws of another country a statement shall be made showing its entire net income.

6. If the corporation has no real or tangible personal property within the state, the city, village or portion of a town outside of a village in the state in which is located the office in which its principal financial concerns within the state are transacted.

7. Such other facts as the tax commission may require for the purpose of making the computation required by this article.

8. Any corporation taxable hereunder may omit from its report the statements required by subdivisions four and five by incorporating in its report a consent to be taxed upon its entire net income.

§ 4. Section two hundred and fourteen of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 214. **Computation of tax.** If the entire business of the corporation be transacted within the state, the tax imposed by this article shall be based upon the entire net income of such corporation for such fiscal or calendar year as returned to the United States treasury department subject, however, to any correction thereof for fraud, evasion or error, as ascertained by the state tax commission.

If the entire business of such corporation be not transacted within the state, the tax imposed by this article shall be based upon a proportion of such ascertained net income, to be determined in accordance with the following rules:

The proportion of the net income of the corporation upon which the tax under this article shall be based, shall be such proportion of the entire net income as the aggregate of

1. The average monthly value of the real property and tangible personal property within the state.

2. The average monthly value of bills and accounts receivable for (a) personal property sold by the corporation from merchandise manufactured by it within this state; (b) personal property sold by the corporation from merchandise owned by it and located within the state at the time of the acceptance of the order, but not manufactured by it within this state; and (c) services performed within this state, excluding bills and accounts receivable arising from sales made from a stock of merchandise or other property located at a place of business maintained by the reporting corporation without this state.

3. The proportion of the average value of the stocks of other corporations owned by the corporation, allocated to the state as provided by this section, but not exceeding ten per centum of the real and tangible personal property segregated to this state under this article, bears to the aggregate of

4. The average monthly value of all the real property and personal property of the corporation, wherever located.

5. The average value of bills and accounts receivable for (a) personal property sold by the corporation from merchandise manufactured by it within and without this state; (b) personal property sold by the corporation from merchandise owned by it at the time of acceptance of the order but not manufactured by it; and (c) services performed both within and without this state, based on orders received at offices maintained by the corporation, excluding bills and accounts receivable on orders filled from a stock of merchandise or other property maintained by the corporation.

6. The average total value of stocks of other corporations owned by the corporation, but not exceeding ten per centum of the aggregate real and tangible personal property set up in this report.

Real property and tangible personal property shall be taken at its actual value where located. The value of share stock of another corporation owned



by a corporation liable hereunder shall for purposes of allocation of assets be apportioned in and out of the state in accordance with the value of the physical property in and out of the state representing such share stock.

It is further provided that every domestic corporation exercising its franchise in this state and every foreign corporation doing business in this state, other than those exempted by section two hundred and ten of this chapter, shall be subject to a minimum tax of not less than ten dollars and not less than one mill upon each dollar of the apportionment of the face value of its issued capital stock apportioned to this state, which shall be determined by dividing the amount of the real and tangible personal property in this state by the entire amount of the real and tangible personal property as shown in the report, and multiplying the quotient by the face value of the issued capital stock. If such a corporation has stock without par value, then the base of the tax shall be on such a portion of its paid in capital as its real and tangible personal property in this state bears to its entire real and tangible personal property.

§ 5. Section two hundred and nineteen of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

**§ 219. Review of determination of tax commission by certiorari and regulations as to writ.** The determination of the commission upon any application made to it by any corporation for revision and resettlement of any account, as prescribed by this article, may be reviewed in the manner prescribed by and subject to the provisions of section one hundred and ninety-nine of this chapter.

No certiorari to review any audit and statement of an account or any determination by the commission under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the commission of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account must be deposited with the state comptroller before making the application and an undertaking filed with the commission, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the commission affirmed, the applicant for the writ will pay all costs and charges which may accrue against it in the prosecution of the writ, including costs of all appeals.

§ 6. Section two hundred and nineteen-h of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

**§ 219-h. Disposition of revenues collected.** The state comptroller shall on or before the twenty-fifth day of each month pay into the state treasury to the credit of the general fund all interest and penalties and two-thirds of all taxes received by him under this article during the preceding calendar month, as appears from the return made by him to the state treasury. The balance of all taxes collected and received by him under this article

from any corporation, as appears from the return made by him to the state treasurer, shall, on or before the twenty-fifth day of April, July, October and January, for the quarter ending with the last day of the preceding month, be distributed and paid by him to the treasurers of the several counties of the state and disposed of by such treasurers, in accordance with the following rules:

1. If the corporation has no tangible personal property within the state, such payment shall be made to the county treasurer of the county in which is located the office at which its principal financial concerns within the state are transacted;

2. If the corporation has tangible personal property, as shown by its report pursuant to section two hundred and eleven, in but one city or town of the state, such payment shall be made to the county treasurer of the county in which such city or town is located;

3. If the corporation has tangible personal property in more than one city or town of the state, as shown by its report pursuant to section two hundred and eleven, such payment shall be made to the county treasurers of the counties in which such cities or towns are located in the proportion that the average monthly value of the tangible personal property of such corporation in the cities and towns of such county bears to the average monthly value of all its real property and tangible personal property within the state;

4. In making such payment to a county treasurer, the state comptroller shall indicate the portion thereof to be credited to any city or town within the county on account of the location therein of its principal financial office or property as determined by the preceding subdivisions, and if such principal financial office or property is located in a village shall indicate the village in which it is located; if such principal financial office or property is located in a city or in a town outside of a village, the whole of such portion shall be paid to such city or town as hereinafter provided; if such principal financial office or property is located in a village, there shall be paid to such village as hereinafter provided such a part of the entire amount credited to the town as the entire amount of taxes raised by said village, or portion thereof in said town, during the preceding calendar year for village and town purposes bears to the aggregate amount so raised by the town and village during the preceding calendar year for town and village purposes.

5. As to any county wholly included within a city such payment shall be made to the chamberlain or other chief fiscal officer of such city and be paid into the general fund for city purposes;

6. As to any county not wholly included within a city the county treasurer shall within ten days after the receipt thereof pay to the chief fiscal officer of a city or to the chief fiscal officer of a village or to the supervisor of a town the portion of money received by him from the state comptroller to which such city, village or town is entitled, which shall be credited by such officer to general city, village or town purposes.

§ 7. This act shall take effect immediately.









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